

KWADUKUZA MUNICIPALITY - DRAFT

BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING

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Item	Segment Desc	Budget 2019/20	Indicative 2020/21	Indicative 2021/22
	<b>Assessment Rates</b>			
	<b>Income</b>			
10	Revenue: Default			
10	Revenue: Exchange Revenue: Interest Dividend and Rent on Land: Interest Receivables: Electricity	(1 152 997)	(1 230 451)	(1 301 817)
10	Revenue: Exchange Revenue: Interest Dividend and Rent on Land: Interest Receivables: Electricity			
10	Revenue: Exchange Revenue: Operational Revenue: Collection Charges			
10	Revenue: Exchange Revenue: Operational Revenue: Collection Charges			
10	Revenue: Exchange Revenue: Operational Revenue: Commission Transaction Handling Fees			
10	Revenue: Non-exchange Revenue: Fines Penalties and Forfeits: Property Rates			
10	Revenue: Non-exchange Revenue: Fines Penalties and Forfeits: Property Rates			
10	Revenue: Non-exchange Revenue: Property Rates: Agricultural Property			
10	Revenue: Non-exchange Revenue: Property Rates: Agricultural Property	3 619 110	3 829 019	4 051 102
10	Revenue: Non-exchange Revenue: Property Rates: Business and Commercial Properties	(6 828 510)	(7 224 583)	(7 643 588)
10	Revenue: Non-exchange Revenue: Property Rates: Business and Commercial Properties	11 424 470	12 087 090	12 788 141
10	Revenue: Non-exchange Revenue: Property Rates: Municipal Properties	(148 856 887)	(157 490 375)	(166 824 817)
10	Revenue: Non-exchange Revenue: Property Rates: Municipal Properties	14 233 687	15 059 219	15 932 654
10	Revenue: Non-exchange Revenue: Property Rates: National Monument Properties	(14 233 687)	(15 059 219)	(15 932 654)
10	Revenue: Non-exchange Revenue: Property Rates: National Monument Properties	16 158	17 095	18 086
10	Revenue: Non-exchange Revenue: Property Rates: National Monument Properties	(16 158)	(17 095)	(18 086)
10	Revenue: Non-exchange Revenue: Property Rates: Public Benefit Organisations	4 175 784	4 417 979	4 674 222
10	Revenue: Non-exchange Revenue: Property Rates: Public Benefit Organisations	(4 175 784)	(4 417 979)	(4 674 222)
10	Revenue: Non-exchange Revenue: Property Rates: Public Service Infrastructure Properties	4 065 904	4 301 727	4 551 227
10	Revenue: Non-exchange Revenue: Property Rates: Public Service Infrastructure Properties	(4 065 904)	(4 301 727)	(4 551 227)
10	Revenue: Non-exchange Revenue: Property Rates: Public Service Infrastructure Properties	42 004 163	44 440 404	47 017 948
10	Revenue: Non-exchange Revenue: Property Rates: Residential Properties	(291 299 155)	(308 194 506)	(326 069 787)
10	Revenue: Non-exchange Revenue: Property Rates: Residential Properties			
10	Revenue: Non-exchange Revenue: Property Rates: Residential Properties: Developed			
10	Revenue: Non-exchange Revenue: Property Rates: Residential Properties: Developed			
10	Revenue: Non-exchange Revenue: Property Rates: Residential Properties: Vacant Land	14 388 414	15 222 942	16 105 873
10	Revenue: Non-exchange Revenue: Property Rates: Residential Properties: Vacant Land	(93 747 478)	(99 184 831)	(104 937 551)
10	Revenue: Non-exchange Revenue: Property Rates: Residential Properties: Vacant Land	8 603 050	9 102 027	9 629 944
10	Revenue: Non-exchange Revenue: Property Rates: Residential Properties: Vacant Land	(8 603 050)	(9 102 027)	(9 629 944)
10	Revenue: Non-exchange Revenue: Property Rates: Residential Properties: Vacant Land	(12 020 400)	(12 717 583)	(13 455 203)
10	Revenue: Non-exchange Revenue: Property Rates: Residential Properties: Vacant Land	635 818	672 695	711 712
10	Revenue: Non-exchange Revenue: Property Rates: Residential Properties: Vacant Land	(10 596 967)	(11 211 591)	(11 861 853)
10	Revenue: Non-exchange Revenue: Property Rates: Residential Properties: Vacant Land	(492 889 317)	(521 476 897)	(551 722 557)
	<b>General Expenses</b>			
10	Expenditure: Operational Cost-Management Fee	12 020 400	12 717 583	13 455 203
		12 020 400	12 717 583	13 455 203
		(480 888 917)	(508 759 314)	(538 267 354)
	<b>Beach Amenities</b>			
	<b>Salaries &amp; Allowances</b>			

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Budget	Indicative	Indicative
		2019/20	2020/21	2021/22
15	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	2019/20	2020/21	2021/22
15	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic Salary and Wages	3 711 843	3 927 130	4 154 904
15	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	285 304	301 851	318 359
15	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Leave Pay	179 061	189 446	200 434
15	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Overtime: Structured	593 147	627 549	663 947
15	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Standby Allowance	-	-	-
15	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Group Life Insurance	29 957	31 694	33 533
15	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Group Life Insurance	4 536	4 799	5 077
15	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Housing Benefits Subsidy	546 031	577 701	611 207
15	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Medical	-	-	-
15	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Medical	-	-	-
15	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Uniform Allowance	896 329	948 316	1 003 318
15	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Pension	3 629	3 839	4 062
15	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Pension or Provident Fund	-	-	-
15	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Travel or Motor Vehicle Allowance	-	-	-
15	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Travel or Motor Vehicle Allowance	38 660	40 802	43 274
15	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Cellular and Telephone Allowance	6 288 495	6 653 228	7 039 115
15	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment Insurance Fund	-	-	-
	<b>Repairs and Maintenance</b>			
15	Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities	211 800	224 084	237 081
15	Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities	201 210	212 880	225 227
15	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	12 361	13 099	13 859
15	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	177 571	187 870	198 767
15	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	602 962	637 934	674 934
	<b>General Expenses</b>			
15	Expenditure:Operational Cost:Workmen's Compensation Fund	39 225	41 500	43 907
15	Expenditure:Operational Cost:Skills Development Fund Levy	39 225	41 500	43 907
15	Expenditure:Operational Cost:Lease Office Machinery and Equipment	-	-	-
15	Expenditure:Operational Cost:Printing and Stationery	23 254	24 602	26 029
15	Expenditure:Operational Cost:Consumables:Standard Rated	144 608	152 995	161 868
15	Expenditure:Operational Cost:Municipal Services	451 809	478 014	505 738
15	Expenditure:Operational Cost:Water and Sanitation	317 700	336 127	355 622
15	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Ex	-	-	-
15	Expenditure:Operational Cost:Electricity and Rates Costing	176 026	186 235	197 037
15	Expenditure:Operational Cost:Protective Clothing	171 936	181 908	192 459
15	Expenditure:Operational Cost:Machinery and Equipment	200 096	211 704	222 983
15	Expenditure:Operational Cost:Registration Fees:Professional and Regulatory Bodies	288 639	294 220	300 704
15	Expenditure:Default	54 760	57 936	61 296
		1 887 278	1 986 740	2 112 551
	<b>Depreciation</b>			
15	Expenditure:Depreciation and Amortisation:Depreciation:Storm water Infrastructure:Drainag	613	646	682

## KWADUKUZA MUNICIPALITY - DRAFT

	Item	Segment Desc	Draft	Budget	Indicative	Indicative
				2019/20	2020/21	2021/22
15	Expenditure:Depreciation and Amortisation:Depreciation:Solid Waste Infrastructure:Landfill	016 Solid Waste Depreciation		1 637	1 727	1 822
15	Expenditure:Depreciation and Amortisation:Depreciation:Community Assets:Community Facilities Depreciation	015 Community Facilities Depreciation		1 963 421	2 073 519	2 187 563
15	Expenditure:Depreciation and Amortisation:Depreciation:Community Assets:Sport and Recreation Facilities Depreciation	015 Sport and Recreation Facilities Depreciation		12 428	13 112	13 833
15	Expenditure:Depreciation and Amortisation:Depreciation:Other Assets:Operational Buildings Depreciation	015 Operational Buildings Depreciation		1 718	1 813	1 913
15	Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	016 Computer Equipment Depreciation		2 796	2 960	3 112
15	Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	016 Furniture and Office Equipment Depreciation		12 415	13 097	13 818
15	Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	015 Machinery and Equipment Depreciation		24 361	25 701	27 114
15	Expenditure:Depreciation and Amortisation:Depreciation:Transport Assets	015 Transport Assets Depreciation		49 247	51 956	54 813
				2 070 636	2 184 521	2 304 670
				10 849 371	11 472 423	12 131 270
		Council General Income				
20	Revenue:Exchange Revenue:Operational Revenue:Administrative Handling Fees	02060180 Miscellaneous Revenue		(50 514)	(53 444)	(56 544)
20	Revenue:Exchange Revenue:Operational Revenue:Sale of Property	020000160 Council Assets		-	-	-
20	Revenue:Exchange Revenue:Operational Revenue:Insurance Refund	020000700 Proceeds from Insurance		(349 532)	(369 805)	(391 254)
20	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Management Fee	020000260 Revaluation of Investment Properties		(2 647 500)	(2 801 055)	(2 963 516)
20	Revenue:Exchange Revenue:Operational Revenue:Collection Charges	020010885 Debt Collection		(39 293)	(41 572)	(43 883)
20	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation	020005593 Equitable Share		(41 243 574)	(43 136 492)	(48 342 731)
20	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Legal Fees	020060130 Legal Fees Recovered		(224 512)	(237 534)	(251 311)
20	Revenue:Exchange Revenue:Operational Revenue:Incidental Cash Surpluses	020002500 Surpluses		(1 624)	(1 781)	(1 885)
20	Revenue:Exchange Revenue:Operational Revenue:Administrative Handling Fees	Council General Exp DISBURSEMENT0200101085		-	-	-
20	Revenue:Exchange Revenue:Operational Revenue:Bad Debts Recovered	Council General Exp WOIFF INT ON RATES02060130		-	-	-
20	Revenue:Exchange Revenue:Rental from Fixed Assets:Non-market Related:Property Plant	020000160 Council Assets		(201 210)	(212 860)	(225 227)
20	Revenue:Exchange Revenue:Operational Revenue:Collection Charges	Operational Revenue:Collection Charges		-	-	-
20	Revenue:Non-exchange Revenue:Fines Penalties and Forfeits:Penalties:Property Rates	Penalties: Property Rates		-	-	-
				(44 737 820)	(46 856 565)	(52 276 451)

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BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Mem	Segment Desc	Budget	Indicative	Indicative
	<b>Salaries and Allowance</b>	2019/20	2020/21	2021/22
20	Expenditure: Remuneration of Councilors: Total for All Other Councilors: Allowances and Se	16 210 091	17 506 895	19 624 274
20	Expenditure: Remuneration of Councilors: Total for All Other Councilors: Allowances and Se	5 368 050	5 797 494	6 498 873
20	Expenditure: Remuneration of Councilors: Total for All Other Councilors: Allowances and Se	2 465 136	2 682 347	2 964 345
20	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Medical	3 471 949	3 691 865	4 362 567
		27 515 227	29 658 604	33 469 859
	<b>Contribution</b>			
20	Expenditure: Operational Cost: Contribution to Provisions: Decommissioning Restoration and	19 403 652	21 922 580	24 587 606
20	Expenditure: Operational Cost: Contribution to Provisions: Decommissioning Restoration and	730 710	773 091	817 930
20	Expenditure: Operational Cost: Contribution to Provisions: Decommissioning Restoration and	1 154 310	1 221 260	1 292 083
		21 288 672	23 916 931	26 697 629
	<b>Repairs and Maintenance</b>			
20	Expenditure: Contracted Services: Contractors: Maintenance of Equipment	208 689	233 929	262 222
		208 689	233 929	262 222
	<b>General Expenses</b>			
20	Expenditure: Operational Cost: External Audit Fees	3 364 135	3 771 011	4 227 097
20	Expenditure: Operating Leases: Furniture and Office Equipment	1 639 607	1 837 787	2 060 070
20	Expenditure: Bad Debts Written Off	195 482	219 125	245 627
20	Expenditure: Operational Cost: Registration Fees: Seminars Conferences Workshops and E	124 590	139 658	156 549
20	Expenditure: Operational Cost: Entertainment: Total for All Other Councilors	1 568 345	169 779	108 780
20	Expenditure: Travelers and Subsidies: Operational: Allocations in-kind: Households Social Ass	4 082 734	4 576 521	5 130 030
20	Expenditure: Operational Cost: Professional Bodies Membership and Subscription	393 021	440 555	493 638
20	Expenditure: Operational Cost: Insurance Underwriting: Premiums	2 297 738	2 575 638	2 867 150
20	Expenditure: Operational Cost: Water and Sanitation	513 570	575 684	645 310
20	Expenditure: Operational Cost: Travel and Subsidence: Domestic: Accommodation	531 432	595 706	667 753
20	Expenditure: Operational Cost: Travel and Subsidence: Domestic: Daily Allowance	579 082	649 119	727 627
20	Expenditure: Operational Cost: Travel and Subsidence: Domestic: Daily Allowance	3 838 516	4 081 150	4 296 867
20	Expenditure: Operational Cost: Contribution to Provisions: Decommissioning Restoration and	10 187 580	10 778 480	11 403 610
20	Expenditure: Operational Cost: Vehicle Tracking	219 100	245 589	275 303
20	Expenditure: Operational Cost: Entertainment: Councilors	22 511	26 354	29 542
20	Expenditure: Operating Leases: Community Assets	386 164	432 868	485 222
20	Expenditure: Transfers and Subsidies: Operational: Monetary Allocations: Households: Other	185 747	208 213	233 395
20	Expenditure: Operational Cost: Management Fee	323 630	351 562	394 082
20	Expenditure: Default	58 005	62 779	70 312
20	Expenditure: Operating Leases: Computer Equipment	68 085	72 034	76 212
20	Expenditure: Operational Cost: Travel and Subsidence: Domestic: Food and Beverage (Serve	-	-	-
		30 977 974	31 728 613	34 814 265



KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING

	Item	Segment Desc	Draft	Indicative 2021/22	Indicative 2020/21
		Depreciation			
20	Expenditure:Depreciation and Amortisation:Community Assets:Community Facilities Depreciation	020 Community Facilities Depreciation	16 400	17 302	18 264
20	Expenditure:Depreciation and Amortisation:Other Assets:Operational Buildings Depreciation	020 Operational Buildings Depreciation	61 288	64 637	68 192
20	Expenditure:Depreciation and Amortisation:Other Assets:Housing:Social Housing Depreciation	020 Housing Depreciation	381 991	403 000	425 165
20	Expenditure:Depreciation and Amortisation:Intangible Assets:Licences and Rights Amortisation	020 Licences and Rights Amortisation	30 938	32 639	34 435
20	Expenditure:Depreciation and Amortisation:Computer Equipment	020 Computer Equipment Depreciation	47 969	50 608	53 391
20	Expenditure:Depreciation and Amortisation:Furniture and Office Equipment	020 Furniture and Office Equipment Depreciation	51 211	54 027	56 999
20	Expenditure:Depreciation and Amortisation:Machinery and Equipment	020 Machinery and Equipment Depreciation	37 610	39 679	41 861
20	Expenditure:Depreciation and Amortisation:Transport Assets	020 Transport Assets Depreciation	39 486	41 658	43 949
			866 872	703 550	742 246
		Recharges			
20	Revenue:Default	020280050 Charges to Other Department	(3 863 580)	(4 087 668)	(4 324 753)
			(3 863 580)	(4 087 668)	(4 324 753)
			32 035 034	35 497 396	39 185 018
		Human Resources			
		Income			
21	Revenue:Exchange Revenue:Operational Revenue:Staff Recoveries	Human Resources Training Refund 02160270	(32 878)	(35 015)	(37 291)
21	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation	021055095 Equitable Share	(1 793 367)	(2 010 266)	(2 253 396)
			(1 826 245)	(2 045 281)	(2 290 689)
		Salaries and Allowances			
21	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	021200000 Basic Salary and Wages	5 048 596	5 341 413	5 651 215
21	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	021200010 Bonus	420 366	444 747	470 543
21	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	021200020 Leave Pay	213 905	226 311	239 438
21	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	021200060 Overtime, Structured	33 083	35 001	37 031
21	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	021200070 Standby Allowance	-	-	-
21	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insurance	021200080 Group Life Insurance	45 434	48 070	50 858
21	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	021200090 Housing Benefits Subsidy	33 126	35 047	37 080
21	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	021200110 Medical Aid	382 553	404 741	428 216
21	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	021200130 Uniform Allowance	-	-	-
21	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension	021200140 Pension or Provident Fund	986 367	1 043 576	1 104 104
21	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Council Levies	021200160 Bargaining Council Levies	2 074	2 194	2 321
21	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	021200180 Travel or Motor Vehicle Allowance	248 236	262 634	277 966
21	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	021200190 Cellular and Telephone Allowance	32 076	33 936	35 905
21	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment Insurance Fund	021200200 Unemployment Insurance Fund	29 728	31 450	33 274
			7 475 541	7 909 122	8 367 951

## KWADUKUZA MUNICIPALITY - DRAFT

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Item	Segment Desc	Draft Budget 2019/20	Indicative 2020/21	Indicative 2021/22
	<b>General Expenses</b>			
21	Expenditure:Operational Cost:Workmen's Compensation Fund			
21	Expenditure:Operational Cost:Skills Development Levy	60 375	63 877	67 582
21	Expenditure:Operational Leases:Furniture and Office Equipment	59 879	63 352	67 026
21	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Equipment	1 908	2 017	2 134
21	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Equipment	23 730	25 106	26 563
21	Expenditure:Inventory Consumed:Consumables:Standard Rated	21 021	22 240	23 530
21	Expenditure:Operating Leases:Community Assets	2 181 985	2 308 540	2 442 435
21	Expenditure:Operational Cost:Wet Fuel	22 678	23 894	25 385
21	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Equipment	2 835 561	3 000 024	3 174 025
21	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	50 070	52 974	56 046
21	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	125 809	133 106	140 826
21	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	72 983	77 216	81 695
21	Expenditure:Operational Cost:Vehicle Tracking	4 445	4 704	4 978
21	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	67 350	75 541	84 677
21	Expenditure:Contracted Services:Outsourced Services:Professional Staff	265 159	297 228	333 177
21	Expenditure:Operational Cost:Achievements and Awards	47 129	52 828	59 218
21	Expenditure:Operational Cost:Bursaries (Employees)	700 607	765 342	880 325
21	Expenditure:Contracted Services:Outsourced Services:Personnel and Labour	228 990	254 443	285 217
21	Expenditure:Contracted Services:Outsourced Services:Personnel and Labour	69 477	77 880	87 299
21	Expenditure:Contracted Services:Outsourced Services:Professional Staff	93 269	104 550	117 194
21	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Equipment	323 347	362 454	406 291
21	Expenditure:Contracted Services:Outsourced Services:Personnel and Labour	103 667	109 679	116 041
		<b>7 357 478</b>	<b>7 897 095</b>	<b>8 481 663</b>
	<b>Depreciation</b>			
21	Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	8 865	9 374	9 890
21	Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	9 778	10 316	10 883
21	Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	3 808	4 018	4 239
		<b>22 472</b>	<b>23 708</b>	<b>25 012</b>
	<b>Recharges</b>			
21	Revenue:Default	(356 818)	(377 514)	(399 410)
		<b>(356 818)</b>	<b>(377 514)</b>	<b>(399 410)</b>
		<b>12 581 151</b>	<b>13 416 360</b>	<b>14 194 193</b>
	<b>Municipal Manager's Office</b>			
	<b>Income</b>			
22	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation	(3 110 997)	(3 487 258)	(3 909 025)
22	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Legal Fees	-	-	-

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Item	Segment Desc	Draft	Indicative	Indicative
		Budget 2019/20	2020/21	2021/22
		(3 110 957)	(3 487 258)	(3 909 025)
	<b>Salaries and Allowances</b>			
22 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	022200000 Basic Salary and Wages	8 690 467	9 194 514	9 727 796
22 Expenditure:Employee Related Cost:Senior Management:Municipal Manager: Basic Salary	022 MM Basic Salary and Wages	1 575 156	1 686 518	1 753 176
22 Expenditure:Employee Related Cost:Senior Management:Municipal Manager: Travel Allowance	022 MM Travel Allowance	56 000	101 558	107 459
22 Expenditure:Employee Related Cost:Senior Management:Municipal Manager: Travel Allowance	022 MM Pension	283 607	300 056	317 460
22 Expenditure:Employee Related Cost:Senior Management:Municipal Manager: Travel Allowance	022 MM Cellular and Telephone Allowance	17 150	18 155	19 208
22 Expenditure:Employee Related Cost:Senior Management:Municipal Manager: Travel Allowance	022 MM Bonus	156 381	165 451	175 048
22 Expenditure:Employee Related Cost:Senior Management:Municipal Manager: Travel Allowance	022 MM Unemployment Insurance	2 020	2 137	2 261
22 Expenditure:Employee Related Cost:Senior Management:Executive Director: Basic Salary	022 ED Corporate Governance Basic Salary and Wages	801 304	847 779	896 951
22 Expenditure:Employee Related Cost:Senior Management:Executive Director: Basic Salary	022 ED Non-Pensionable	298 850	316 194	334 533
22 Expenditure:Employee Related Cost:Senior Management:Executive Director: Basic Salary	022 ED Travel Allowance	185 400	196 153	207 530
22 Expenditure:Employee Related Cost:Senior Management:Executive Director: Basic Salary	022 ED Pension	209 942	222 118	235 001
22 Expenditure:Employee Related Cost:Senior Management:Executive Director: Cellular and Telephone Allowance	022 ED Cellular and Telephone Allowance	14 520	15 362	16 253
22 Expenditure:Employee Related Cost:Senior Management:Executive Director: Bonus	022 ED Bonus	78 936	83 515	88 358
22 Expenditure:Employee Related Cost:Senior Management:Executive Director: Unemployment Insurance	022 ED Unemployment Insurance	2 020	2 137	2 261
22 Expenditure:Employee Related Cost:Senior Management:Executive Director: Bargaining Council Levies	022 ED Bargaining Council Levies	130	137	145
22 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	022200020 Leave Pay	724 206	768 210	810 650
22 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	022200060 Overtime: Structured	181 989	192 544	203 712
22 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	022200070 Standby Allowance	130 385	137 958	145 959
22 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	022200080 Group Life Insurance	80 576	85 251	90 196
22 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	022200090 Housing Benefits Subsidy	46 734	49 444	52 312
22 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	022200110 Medical Aid	518 206	548 292	580 061
22 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	022200130 Uniform Allowance	-	-	-
22 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	022200140 Pension or Provident Fund	1 654 737	1 761 292	1 863 447
22 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Council Levies	022200160 Bargaining Council Levies	2 981	3 154	3 337
22 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	022200180 Travel or Motor Vehicle Allowance	801 835	848 342	897 545
22 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	022200190 Cellular and Telephone Allowance	87 674	92 750	98 140
22 Expenditure:Employee Related Cost:Senior Management:Municipal Manager (MM): Social	022200200 Unemployment Insurance Fund	41 003	43 381	45 897
		16 692 371	17 860 529	18 664 840
	<b>General Expenses</b>			
22 Expenditure:Operational Cost:Workmen's Compensation Fund	022200230 Workmen's Compensation	106 135	112 291	118 804
22 Expenditure:Operational Cost:Workmen's Compensation Fund	022 MM Workmen's Compensation	18 447	19 517	20 649
22 Expenditure:Operational Cost:Workmen's Compensation Fund	022 ED Workmen's Compensation	10 802	11 428	12 091
22 Expenditure:Operational Cost:Skills Development Fund Levy	022200240 Skills Development Levy	104 531	110 564	117 008
22 Expenditure:Operational Cost:Skills Development Fund Levy	022 MM Skills Development Levy	18 255	19 314	20 434
22 Expenditure:Operational Cost:Skills Development Fund Levy	022 ED Skills Development Levy	10 431	11 036	11 678
22 Expenditure:Operational Cost:Printing Publications and Books	022280100 Printing and Stationery	5 452	5 768	6 103
22 Expenditure:Operational Cost:Printing Publications and Books	022280120 By Laws Promulgations	150 000	158 700	167 905

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Draft	
		Budget 2019/20	Indicative 2020/21
22	Expenditure:Operational Cost:Registration Fees:Sanitars Conferences Workshops and Ew	7 500	7 935
22	Expenditure:Operational Cost:Registration Fees:Sanitars Conferences Workshops and Ew	100 000	529 000
22	Expenditure:Operational Cost:Registration Fees:Sanitars Conferences Workshops and Ew	100 000	105 800
22	Expenditure:Operational Cost:Registration Fees:Sanitars Conferences Workshops and Ew	200 000	211 600
22	Expenditure:Operational Cost:Registration Fees:Sanitars Conferences Workshops and Ew	30 000	31 740
22	Expenditure:Operational Cost:Registration Fees:Sanitars Conferences Workshops and Ew	50 000	52 900
22	Expenditure:Operational Cost:Registration Fees:Sanitars Conferences Workshops and Ew	500 000	529 000
22	Expenditure:Operational Cost:Registration Fees:Sanitars Conferences Workshops and Ew	100 000	105 800
22	Expenditure:Operational Cost:Registration Fees:Sanitars Conferences Workshops and Ew	50 000	52 900
22	Expenditure:Operational Cost:Registration Fees:Sanitars Conferences Workshops and Ew	350 000	370 300
22	Expenditure:Operational Cost:Registration Fees:Sanitars Conferences Workshops and Ew	5 000	5 250
22	Expenditure:Operational Cost:Registration Fees:Sanitars Conferences Workshops and Ew	500 000	1 058 000
22	Expenditure:Operational Cost:Registration Fees:Sanitars Conferences Workshops and Ew	500 000	529 000
22	Expenditure:Operational Cost:Registration Fees:Sanitars Conferences Workshops and Ew	100 000	105 800
22	Expenditure:Operational Cost:Registration Fees:Sanitars Conferences Workshops and Ew	2 085	2 206
22	Expenditure:Operational Cost:Registration Fees:Sanitars Conferences Workshops and Ew	28 000	29 624
22	Expenditure:Operational Cost:Registration Fees:Sanitars Conferences Workshops and Ew	2 700 000	2 856 600
22	Expenditure:Operational Cost:Registration Fees:Sanitars Conferences Workshops and Ew	500 000	529 000
22	Expenditure:Operational Cost:Registration Fees:Sanitars Conferences Workshops and Ew	3 103	3 263
22	Expenditure:Operational Cost:Registration Fees:Sanitars Conferences Workshops and Ew	4 650	4 920
22	Expenditure:Operational Cost:Registration Fees:Sanitars Conferences Workshops and Ew	50 000	52 900
22	Expenditure:Operational Cost:Registration Fees:Sanitars Conferences Workshops and Ew	10 548	11 159
22	Expenditure:Operational Cost:Registration Fees:Sanitars Conferences Workshops and Ew	3 110 997	3 487 258



**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Budget 2019/20	Indicative 2020/21	Indicative 2021/22
22 Expenditure:Contracted Services:Outsourced Services:Professional Staff	022261752 Inter-Relations Programmes	44 305	45 875	49 593
22 Expenditure:Transfers and Subsidies:Operational:Allocations in-kind:Households:Social Sec	022261812 Masakhane Campaign	200 000	211 800	223 873
22 Expenditure:Contracted Services:Contractors:Event Promoters	022261846 Mandele Day Celebration	100 000	105 800	111 936
22 Expenditure:Operational Cost:Achievements and Awards	022261976 Batho Pele Programme	90 000	95 220	100 743
		9 850 241	11 580 157	12 473 312
	Depreciation			
22 Expenditure:Depreciation and Amortisation:Depreciation:Other Assets:Operational Buildings	022 Operational Buildings Depreciation	7 872	8 305	8 761
22 Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	022 Computer Equipment Depreciation	12 677	13 374	14 110
22 Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	022 Furniture and Office Equipment Depreciation	4 304	4 541	4 791
22 Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	022 Machinery and Equipment Depreciation	2 508	2 646	2 792
		27 361	28 866	30 454
	Recharges			
22 Revenue:Default	022280060 Charges to Other Department	(1 753 381)	(1 855 077)	(1 962 672)
		(1 753 381)	(1 855 077)	(1 962 672)
		21 715 595	23 927 217	25 314 909
	Internal Audit			
23 Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation	023065095 Equitable Share	(658 457)	(749 303)	(839 928)
		(658 457)	(749 303)	(839 928)
	Salaries and Allowance			
23 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	023200000 Basic Salary and Wages	2 484 685	2 628 776	2 781 245
23 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowe	023200010 Bonus	207 065	219 065	231 770
23 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowe	023200020 Leave Pay	20 179	21 349	22 588
23 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowe	023200050 Overtime: Structured	-	-	-
23 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowe	023200070 Standby Allowance	21 741	23 002	24 336
23 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insuranc	023200080 Group Life Insurance	9 672	9 598	10 155
23 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Housing Benefit	023200090 Housing Benefits Subsidy	128 732	136 196	144 096
23 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	023200110 Medical Aid	-	-	-
23 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowe	023200130 Uniform Allowance	447 364	473 311	500 763
23 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension	023200140 Pension or Provident Fund	1 037	1 097	1 161
23 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Coun	023200160 Bargaining Council Levies	411 906	435 798	461 075
23 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowe	023200180 Travel or Motor Vehicle Allowance	29 938	31 674	33 511
23 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowe	023200190 Cellular and Telephone Allowance	12 708	13 445	14 225
23 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment Ins	023200200 Unemployment Insurance Fund	3 774 386	3 993 313	4 224 925
	Repairs and Maintenance			

**KWADUKUZA MUNICIPALITY - DRAFT**  
**BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

	Item	Segment Desc	Draft		Indicative	Indicative
			Budget		2020/21	2021/22
			2019/20		11 640	12 315
23	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	023235230 Vehicles and Plant	11 002		11 640	12 315
			11 002		11 640	12 315
		<b>General Expenses</b>				
23	Expenditure:Operational Cost:Workman's Compensation Fund	023200230 Workman's Compensation	31 848		33 693	35 647
23	Expenditure:Operational Cost:Skills Development Fund Levy	023200240 Skills Development Levy	31 022		32 821	34 725
23	Expenditure:Operational Cost:Printing Publications and Books	023260100 Printing and Stationery	8 105		8 575	9 072
23	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Events	023260160 Conferences and Workshops	54 203		57 347	60 673
23	Expenditure:Inventory Consumed:Consumables:Standard Rated	023260200 Cleansing Materials	5 396		5 709	6 040
23	Expenditure:Operational Cost:Insurance Underwriting:Premiums	023260570 Insurance General	26 702		28 250	29 889
23	Expenditure:Operational Cost:Municipal Services	023260740 Water and Sanitation	20 393		21 576	22 827
23	Expenditure:Operational Cost:Wet Fuel	023260810 Sundry Oils and Fuel	8 983		7 388	7 817
23	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	023260900 Travel and Subsistence	107 316		113 540	120 128
23	Expenditure:Default	023260970 Electricity and Rates Costing	8 575		9 072	9 598
23	Expenditure:Operational Cost:Professional Bodies Membership and Subscription	023261120 Institute Membership Fees	29 052		30 737	32 519
23	Expenditure:Contracted Services:Consultants and Professional Services:Business and Administrative	023261450 Audit Committee	491 881		551 371	618 057
23	Expenditure:Operational Cost:Vehicle Tracking	023261530 Tracking Fees	2 953		3 125	3 308
23	Expenditure:Contracted Services:Consultants and Professional Services:Business and Administrative	023261977 Whistle blowing	148 078		155 988	166 083
23	Expenditure:Contracted Services:Consultants and Professional Services:Business and Administrative	023261978 Hot line branding	-		-	-
23	Expenditure:Operational Cost:Communication:Telephone Fax Telegraph and Telex	023261979 Anti Fraud Hotline	28 498		31 944	35 808
23	Expenditure:Operational Cost:Uniform and Protective Clothing	023261100 Protective Clothing	6 354		6 723	7 112
23	Expenditure:Operational Cost:External Computer Service Software Licences	023261980 Risk Management software	168 016		188 337	211 115
			1 175 370		1 296 193	1 430 392
		<b>Depreciation</b>				
23	Expenditure:Depreciation and Amortisation:Amortisation:Plantable Assets:Licences and Rights	023 Licences and Rights Depreciation	25 023		29 565	31 191
23	Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	023 Computer Equipment Depreciation	2 854		2 800	2 954
23	Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	023 Furniture and Office Equipment Depreciation	564		701	739
23	Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	023 Machinery and Equipment Depreciation	169		173	188
23	Expenditure:Depreciation and Amortisation:Depreciation:Transport Assets	023 Transport Assets Depreciation	362		381	402
			31 372		33 625	35 474
		<b>Recharges</b>				
23	Revenue:Default	023280060 Charges to Other Department	(804 577)		(639 642)	(676 741)
			(804 577)		(639 642)	(676 741)
			3 719 509		3 945 826	4 186 438
		<b>Corporate Communications</b>				
24	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation	02405095 Equitable Share	(2 917 255)		(3 270 083)	(3 665 583)
			(2 917 255)		(3 270 083)	(3 665 583)

## KWADUKUZA MUNICIPALITY - DRAFT

## BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING

		Draft		
Item	Segment Desc	Budget 2016/20	Indicative 2020/21	Indicative 2021/22
24	Expenditure-Employee Related Cost:Municipal Staff-Salaries Wages and Allowances-Basic	2 671 872	2 826 841	2 990 798
24	Expenditure-Employee Related Cost:Municipal Staff-Salaries Wages and Allowances-Allowance			
24	Expenditure-Employee Related Cost:Municipal Staff-Salaries Wages and Allowances-Allowance	222 666	235 570	249 223
24	Expenditure-Employee Related Cost:Municipal Staff-Salaries Wages and Allowances-Allowance	56 859	60 157	63 646
24	Expenditure-Employee Related Cost:Municipal Staff-Salaries Wages and Allowances-Allowance	179 668	190 088	201 114
24	Expenditure-Employee Related Cost:Municipal Staff-Social Contributions-Group Life Insurance			
24	Expenditure-Employee Related Cost:Municipal Staff-Salaries Wages and Allowances-Allowance	23 379	24 735	26 169
24	Expenditure-Employee Related Cost:Municipal Staff-Social Contributions-Medical	9 072	9 598	10 155
24	Expenditure-Employee Related Cost:Municipal Staff-Salaries Wages and Allowances-Allowance	193 674	204 807	216 792

**KWADUKUZA MUNICIPALITY - DRAFT**  
**BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

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Item	Segment Desc	Draft Budget 2019/20	Indicative 2020/21	Indicative 2021/22
24	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension			
24	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Council	481 071	508 973	538 493
24	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	1 426	1 508	1 596
24	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	183 980	194 651	205 941
24	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	10 892	11 312	11 968
24	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment Ins	15 388	16 291	17 236
		4 049 747	4 284 832	4 533 141
	<b>General Expenses</b>			
24	Expenditure:Operational Cost:Workmen's Compensation Fund	31 785	33 829	35 579
24	Expenditure:Operational Cost:Skills Development Fund Levy	31 417	33 239	35 167
24	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	1 387 880	1 478 957	1 564 737
24	Expenditure:Operational Cost:Printing Publications and Books	8 472	8 963	9 483
24	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and E	15 484	16 382	17 332
24	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	476 550	504 190	533 433
24	Expenditure:Operational Cost:Municipal Services	3 103	3 283	3 474
24	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	119 292	126 211	133 531
24	Expenditure:Default	10 776	11 401	12 063
24	Expenditure:Contracted Services:Contractors:Event Promoters	3 652 038	3 229 056	3 416 341
24	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	2 771 641	3 106 857	3 482 617
24	Expenditure:Operational Cost:Printing Publications and Books			
24	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	112 011	125 558	140 744
24	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	920 275	973 651	1 030 123
24	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	33 603	37 687	42 223
24	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	44 478	47 058	49 787
24	Expenditure:Operational Cost:Printing Publications and Books	9 028 806	9 736 103	10 506 533
	<b>Depreciation</b>			
24	Expenditure:Depreciation and Amortisation:Immovable Assets:Leases and Ri	2 533	2 673	2 820
24	Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	40 894	43 143	45 516
24	Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	14 335	15 124	15 955
24	Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	35 809	37 778	39 856
		93 571	98 717	104 147
		10 254 869	10 849 370	11 478 338
	<b>Corporate Administration</b>			
	<b>Income</b>			
25	Revenue:Exchange Revenue:Rental from Fixed Assets:Non-market Related:Property Plant	(65 478)	(69 273)	(73 291)
25	Revenue:Non-exchange Revenue:Licences or Permits:Trading	(24 113)	(25 512)	(26 992)
		(89 589)	(94 785)	(100 283)
	<b>Salaries and Allowances</b>			

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Budget	Indicative	Indicative
25 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	025200000 Basic Salary and Wages	20 19 20	2020/21	2021/22
25 Expenditure:Employee Related Cost:Senior Management:Executive Director: Basic Salaries	025 ED Basic Salary and Wages	12 694 637	13 430 926	14 209 919
25 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowance	025 ED Corporate Services Travel Allowance	1 393 939	1 474 787	1 560 325
25 Expenditure:Employee Related Cost:Senior Management:Executive Director:Cellular and T1	025 ED Cellular and Telephonic Allowance	96 000	101 988	107 469
25 Expenditure:Employee Related Cost:Senior Management:Executive Director:Bonus	025 ED Bonus	14 520	15 362	16 253
25 Expenditure:Employee Related Cost:Senior Management:Executive Director:Unemployment Insurance	025 ED Unemployment Insurance	119 195	126 108	133 423
25 Expenditure:Employee Related Cost:Senior Management:Executive Director:Bargaining Council Levies	025 ED Bargaining Council Levies	2 020	2 137	2 261
25 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	025200010 Bonus	130	137	145
25 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	025200020 Leave Pay	1 055 788	1 117 022	1 181 809
25 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	025200060 Overtime: Structured	584 798	618 716	654 602
25 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	025200070 Standby Allowance	114 054	120 670	127 668
25 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	025200080 Housing Benefits Subsidy	1 620 000	1 713 960	1 813 370
25 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	025200090 Group Life Insurance	110 858	117 287	124 080
25 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	025200110 Medical Aid	48 704	51 528	54 517
25 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	025200140 Pension or Provident Fund	1 042 723	1 103 201	1 167 186
25 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	025200160 Bargaining Council Levies	132 000	139 656	147 768
25 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	025200180 Travel or Motor Vehicle Allowance	2 395 261	2 535 244	2 682 288
25 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	025200190 Cellular and Telephone Allowance	7 128	7 541	7 979
25 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	025200190 Cellular and Telephone Allowance	341 237	361 029	381 868
25 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	025200200 Unemployment Insurance Fund	27 799	29 412	31 117
25 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	025200200 Unemployment Insurance Fund	103 724	109 740	116 105
		21 905 511	23 175 031	24 520 241
	<b>Repairs and Maintenance</b>			
25 Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities	025235010 Buildings and Facilities Maintenance	423 600	448 189	474 163
25 Expenditure:Contracted Services:Contractors:Maintenance of Equipment	025235230 Vehicles and Plant	48 074	48 746	51 573
		459 674	496 915	525 736
	<b>General Expenses</b>			
25 Expenditure:Operational Cost:Workmen's Compensation Fund	025200230 Workmen's Compensation	165 906	175 529	185 709
25 Expenditure:Operational Cost:Workmen's Compensation Fund	025 ED Workmen's Compensation	16 273	17 217	18 215
25 Expenditure:Operational Cost:Skills Development Fund Levy	025200240 Skills Development Levy	165 224	174 807	184 945
25 Expenditure:Operational Cost:Skills Development Fund Levy	025 ED Skills Development Levy	16 014	16 943	17 925
25 Expenditure:Operating Leases:Furniture and Office Equipment	025260070 Lease Office Machinery and Equipment	530 736,80	561 520	594 088
25 Expenditure:Operating Leases:Community Assets	025261170 Lease of Building (Stanger Plaza)	37 209	39 367	41 650
25 Expenditure:Operational Cost:Printing Publications and Books	025260100 Printing and Stationery	764 297	808 626	855 527
25 Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Ex	025260160 Conferences and Workshops	31 300	33 115	35 036
25 Expenditure:Inventory Consumables:Standard Fare	025260200 Cleaning Materials	60 526	64 037	67 751
25 Expenditure:Operational Cost:Insurance Underwriting:Premiums	025260570 Insurance General	86 138	91 134	96 420
25 Expenditure:Operational Cost:Communication:Postage:Stamps:Franking Machines	025260710 Postage	148 260	156 859	165 957
25 Expenditure:Operational Cost:Municipal Services	025260740 Water and Sanitation	18 548	19 624	20 782
25 Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	025260810 Laundry Oils and Fuel	29 576	31 290	33 105
25 Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	025260900 Travel and Subsistence	10 718	11 340	11 987
25 Expenditure:Default	025260970 Electricity and Rates Costing	53 906	57 033	60 341



## KWADUKUZA MUNICIPALITY - DRAFT

						Draft		
	Item		Segment Desc	Budget 2019/20	Indicative 2020/21	Indicative 2021/22		
25	Expenditure:Operational Cost Uniform and Protective Clothing		025261100 Protective Clothing	32 686	34 582	36 568		
25	Expenditure:Operational Cost Vehicle Tracking		025261530 Tracking Fees	6 669	7 055	7 485		
25	Expenditure:Contracted Services-Contractors-Building		025261981 Conveyancing Fees	272 390	235 289	248 935		
				2 396 375	2 535 365	2 682 416		
			Depreciation					
25	Expenditure:Depreciation and Amortisation:Depreciation-Solid Waste Infrastructure-Landfill		025 Solid Waste Depreciation	1 122	1 183	1 249		
25	Expenditure:Depreciation and Amortisation:Depreciation-Other Assets:Operational Buildings		025 Operational Buildings Depreciation	59 186	62 452	65 887		
25	Expenditure:Depreciation and Amortisation:Depreciation-Computer Equipment		025 Computer Equipment Depreciation	21 156	22 320	23 548		
25	Expenditure:Depreciation and Amortisation:Depreciation-Furniture and Office Equipment		025 Furniture and Office Equipment Depreciation	40 571	42 803	45 157		
25	Expenditure:Depreciation and Amortisation:Depreciation-Machinery and Equipment		025 Machinery and Equipment Depreciation	15 158	15 992	16 872		
25	Expenditure:Depreciation and Amortisation:Depreciation-Transport Assets		025 Transport Assets Depreciation	745	786	829		
				137 948	145 536	153 540		
			Capital Charges					
25	Expenditure:Interest Dividends and Rent on Land:Interest Paid:Borrowings-Amuly Loans		025271000 Interest on External Loans	1 166 537	1 457 257	1 457 258		
				1 166 537	1 457 257	1 457 258		
			Recharges					
25	Revenue:Default		025280060 Charges to Other Department	(1 245 017)	(1 317 227)	(1 393 627)		
				(1 245 017)	(1 317 227)	(1 393 627)		
				24 741 440	26 399 091	27 845 281		
			Housing Masakhane					
			Income					
26	Revenue:Exchange Revenue:Rental from Fixed Assets:Non-market Related:Property Plant		026020140 Rent	(460 000)	(480 000)	(500 000)		
26	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest Current and Non		026025086 Protea Heights Interest on Installment	(25 000)	(25 000)	(25 000)		
26	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Legal Fees		026055017 Transfer Costs DOHS	(150 000)	(200 000)	(250 000)		
26	Revenue:Exchange Revenue:Operational Revenue:Insurance Refund		026060180 Recovery of Insurance	(605)	(641)	(678)		
26	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation		026065121 Operational costs-Accredited Municipalities	(4 032 000)	(6 062 000)	(6 232 000)		
26	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation		026055095 Equitable Share	(2 319 355)	(2 599 870)	(2 914 311)		
26	Revenue:Non-exchange Revenue:Transfers and Subsidies:Capital:Monetary Allocations:Pr		026065121 Housing Accreditation Funding (Capital)	(2 200 000)	(170 000)	-		
26	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest Current and Non		026065122 Interest on HAA	(8 151)	(8 824)	(9 124)		
				(9 195 112)	(9 546 134)	(9 931 114)		
			Salaries and Allowances					
26	Expenditure:Employee Related Cost:Municipal Staff Salaries Wages and Allowances:Basic		026200000 Basic Salary and Wages	8 233 704	8 711 259	9 216 512		
26	Expenditure:Employee Related Cost:Municipal Staff Salaries Wages and Allowances:Basic		026200000 Basic Salary and Wages	3 928 739	6 227 789	10 991 306		
26	Expenditure:Employee Related Cost:Municipal Staff Salaries Wages and Allowances:Allowa		026200010 Bonus	947 165	1 002 122	1 060 245		
26	Expenditure:Employee Related Cost:Municipal Staff Salaries Wages and Allowances:Allowa		026200020 Leave Pay	214 775	227 232	240 411		
26	Expenditure:Employee Related Cost:Municipal Staff Salaries Wages and Allowances:Allowa		026200060 Overtime Structured	249 262	263 709	279 004		

KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING

	Item	Segment Desc	Budget	Indicative	Indicative
26	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	026200070 Standby Allowance	2319,20	2020/21	2021/22
26	Expenditure:Employee Related Cost:Municipal Staff:Sociel Contributions:Group Life Insurance	026200080 Group Life Insurance	101 366	107 280	113 502
26	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	026200090 Housing Benefits Subsidy	11 042	11 892	12 367
26	Expenditure:Employee Related Cost:Municipal Staff:Sociel Contributions:Medical Aid	026200110 Medical Aid	694 578	734 864	777 486
26	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	026200130 Uniform Allowance	-	-	-
26	Expenditure:Employee Related Cost:Municipal Staff:Sociel Contributions:Pension	026200140 Pension or Provident Fund	2 123 253	2 246 380	2 376 670
26	Expenditure:Employee Related Cost:Municipal Staff:Sociel Contributions:Bargaining Council Levies	026200160 Bargaining Council Levies	4 925	5 210	5 513
26	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	026200180 Travel or Motor Vehicle Allowance	735 208	777 850	822 966
26	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	026200190 Cellular and Telephone Allowance	53 784	56 903	60 204
26	Expenditure:Employee Related Cost:Municipal Staff:Sociel Contributions:Unemployment Insurance Fund	026200200 Unemployment Insurance Fund	67 390	71 299	75 434
			16 955 204	20 443 578	26 031 611
26	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	Repairs and Maintenance			
26	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	026235230 Vehicles and Plant	65 761	58 905	62 418
26	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	026235230 Vehicles and Plant			
26	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	026235330 Kitchenware	10 998	19 411	34 258
26	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	026235210 Tools and Equipment	13 191	23 280	41 086
			79 950	101 886	137 761
26	Expenditure:Operational Cost:Workmen's Compensation Fund	General Expenses			
26	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	026260230 Workmen's Compensation	134 296	142 085	150 326
26	Expenditure:Operational Cost:Skills Development Fund Levy	026260030 Advertising	132 826	234 422	413 726
26	Expenditure:Operational Cost:Skills Development Fund Levy	026200240 Skills Development Levy	132 826	140 630	148 680
26	Expenditure:Contracted Services:Outsourced Services:Professional Staff	026250001 Consultants and Outsourced	503 480	532 662	563 578
26	Expenditure:Operating Leases:Furniture and Office Equipment	026260070 Lease Office Machinery and Equipment	712	753	797
26	Expenditure:Operational Cost:Printing Publications and Books	026260100 Printing and Stationery	56 487	59 763	63 230
26	Expenditure:Operational Cost:Printing Publications and Books	026260100 Printing and Stationery	14 654	25 881	45 677
26	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Events	026260680 Training for Staff	73 322	129 405	228 385
26	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Events	026260160 Conferences and Workshops	46 599	49 302	52 161
26	Expenditure:Inventory Consumables:Standard Rated	026260200 Cleaning Materials	16 896	17 876	18 913
26	Expenditure:Operational Cost:Insurance Underwriting Premiums	026260570 Insurance General	197 025	208 492	220 543
26	Expenditure:Contracted Services:Consultants and Professional Services:Legal Cost: Legal A	026260640 Legal Fees	114 972	121 006	128 024
26	Expenditure:Contracted Services:Consultants and Professional Services:Legal Cost: Legal A	026260640 Legal Fees	100 628	98 994	96 976
26	Expenditure:Default	026252625 Rates Certificates Internal	15 895	16 806	17 781
26	Expenditure:Contracted Services:Outsourced Services:Administrative and Support Staff	026260720 Body Corporate Levy	60 000	60 000	60 000
26	Expenditure:Operational Cost:Municipal Services	026260740 Water and Sanitation	130 157	137 706	145 693
26	Expenditure:Operational Cost:Indigent Relief	026260800 Subsidies Selling Schemes	2 319 365	2 599 870	2 914 311
26	Expenditure:Operational Cost:Indigent Relief	026260800 Subsidies Selling Schemes	437 825	772 709	1 363 740
26	Expenditure:Operational Cost:Wet Fuel	026260810 Sundry Oils and Fuel	146 585	155 098	164 093
26	Expenditure:Operational Cost:Travel and Subsistence:Domestic Accommodation	026260900 Travel and Subsistence	9 966	10 544	11 156
26	Expenditure:Operational Cost:Travel and Subsistence:Domestic Accommodation	026260900 Travel and Subsistence	52 632	92 712	183 626
26	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	026266000 Capacity Building	161 509	284 692	502 447

## KWADUKUZA MUNICIPALITY - DRAFT

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**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Budget	Indicative	Indicative
		2019/20	2020/21	2021/22
27	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	47,737	50,506	53,435
27	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	2,809,619	3,149,429	3,330,337
27	Expenditure:Employee Related Cost:Senior Management:Executive Director: Basic Salaries	772,883	817,710	865,137
27	Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowance	160,000	190,440	201,486
27	Expenditure:Employee Related Cost:Senior Management:Executive Director:Cellular and T1	14,520	15,362	16,253
27	Expenditure:Employee Related Cost:Senior Management:Executive Director:Bonus	76,231	80,652	85,330
27	Expenditure:Employee Related Cost:Senior Management:Executive Director:Unemployment Insurance	2,020	2,137	2,261
27	Expenditure:Employee Related Cost:Senior Management:Executive Director:Bargaining Co	130	137	145
27	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	238,113	251,924	266,635
27	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	108,825	115,137	121,815
27	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	179,086	189,476	200,465
27	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	25,002	26,452	27,986
27	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	287,310	303,974	321,605
27	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension	514,467	544,306	575,876
27	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Council	1,814	1,920	2,031
27	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	201,904	213,614	226,094
27	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	15,293	16,180	17,118
27	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment Insurance	21,538	22,789	24,110
27	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment Insurance	5,496,495	5,992,144	6,537,929
27	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	52,879	55,945	59,191
27	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	52,879	55,945	59,191
27	Expenditure:Operational Cost:Workmen's Compensation Fund	34,455	36,454	38,579
27	Expenditure:Operational Cost:Workmen's Compensation Fund	10,436	11,042	11,882
27	Expenditure:Operational Cost:Skills Development Fund Levy	34,061	36,037	38,127
27	Expenditure:Operational Cost:Skills Development Fund Levy	10,076	10,881	11,279
27	Expenditure:Operational Cost:Printing Publications and Office Equipment	1,205	1,275	1,349
27	Expenditure:Operational Cost:Printing Publications and Office Equipment	21,542	22,792	24,114
27	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Events	6,883	7,071	7,461
27	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Events	11,040	11,880	12,358
27	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	2,343	2,478	2,622
27	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	52,950	56,021	59,270
27	Expenditure:Operational Cost:Travel and Subsidences:Domestic:Accommodation	61,041	64,851	68,327
27	Expenditure:Operational Cost:Travel and Subsidences:Domestic:Accommodation	52,975	56,048	59,299
27	Expenditure:Operational Cost:Travel and Subsidences:Domestic:Accommodation	211,690	224,084	237,081
27	Expenditure:Operational Cost:Uniform and Protective Clothing	11,753	12,446	13,167

## KWADUKUZA MUNICIPALITY - DRAFT

	Item	Segment Desc	Draft	Budget	Indicative	Indicative
				2019/20	2020/21	2021/22
	Expenditure: Operational Cost: Vehicle Tracking	027261530 Tracking Fees		17 021	18 003	19 052
27	Expenditure: Contracted Services: Outsourced Services: Professional Staff	027261714 Artist Development		23 404	24 761	26 197
27	Expenditure: Contracted Services: Outsourced Services: Professional Staff	027261715 Youth Incubator Programme		-	-	-
27	Expenditure: Operational Cost: Advertising Publicity and Marketing: Corporate and Municipal	027261718 Youth Development Career Exhibition		-	-	-
27	Expenditure: Operational Cost: Advertising Publicity and Marketing: Corporate and Municipal	027261717 Youth Development Business Seminar	45 011	47 621	50 383	50 383
27	Expenditure: Contracted Services: Outsourced Services: Professional Staff	027261718 Sports Development (Junior Sport)	50 985	57 152	64 064	64 064
27	Expenditure: Contracted Services: Outsourced Services: Professional Staff	027261718 Sports Development (Junior Sport)	10 000	11 209	12 565	12 565
27	Expenditure: Contracted Services: Outsourced Services: Professional Staff	027261719 Sport Development: Mass Sport Mobilisation	257 625	288 783	323 710	323 710
27	Expenditure: Contracted Services: Outsourced Services: Professional Staff	027261720 Sports Well Fit	-	-	-	-
27	Expenditure: Contracted Services: Outsourced Services: Professional Staff	027261721 Sport Development Recreation	294 884	330 526	370 502	370 502
27	Expenditure: Transfers and Subsidies: Operational: Monetary Allowances: Higher Educational	027261754 Bursary Fund	336 032	376 874	422 231	422 231
27	Expenditure: Operational Cost: Advertising Publicity and Marketing: Corporate and Municipal	027261765 Mass Skills Programme	56 005	62 779	70 372	70 372
27	Expenditure: Contracted Services: Outsourced Services: Professional Staff	027261780 Sport Council Support	-	-	-	-
27	Expenditure: Operational Cost: Advertising Publicity and Marketing: Corporate and Municipal	027261781 Beach Festive Support	189 440	179 268	189 665	189 665
27	Expenditure: Contracted Services: Outsourced Services: Professional Staff	027261782 KDM High School League	77 850	87 285	97 820	97 820
27	Expenditure: Operational Cost: Advertising Publicity and Marketing: Corporate and Municipal	027261814 Back to School Campaign	188 016	188 337	211 115	211 115
27	Expenditure: Contracted Services: Outsourced Services: Professional Staff	027261992 SALGA Games	1 176 113	1 318 358	1 477 807	1 477 807
27	Expenditure: Transfers and Subsidies: Operational: Allowances in-kind: Household: Social	027261993 Youth development	485 980	492 986	521 579	521 579
			3 670 797	4 036 407	4 441 797	4 441 797
		Depreciation				
27	Expenditure: Depreciation and Amortisation: Depreciation: Community Assets	027 Community Facilities Depreciation	1 719	1 813	1 913	1 913
27	Expenditure: Depreciation and Amortisation: Depreciation: Computer Equipment	027 Computer Equipment Depreciation	16 817	17 742	18 718	18 718
27	Expenditure: Depreciation and Amortisation: Depreciation: Furniture and Office Equipment	027 Furniture and Office Equipment Depreciation	10 439	10 686	11 264	11 264
27	Expenditure: Depreciation and Amortisation: Depreciation: Machinery and Equipment	027 Machinery and Equipment Depreciation	3 012	3 178	3 352	3 352
27	Expenditure: Depreciation and Amortisation: Depreciation: Transport Assets	027 Transport Assets Depreciation	2 429	2 562	2 703	2 703
			34 115	35 991	37 971	37 971
			4 027 687	4 261 185	4 508 931	4 508 931
		IDP				
		Salaries and Allowances				
28	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Basic	028200000 Basic Salary and Wages	1 042 217	1 102 686	1 166 621	1 166 621
28	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowance	028200010 Bonus	86 851	91 889	97 218	97 218
28	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowance	028200020 Leave Pay	8 570	9 057	9 593	9 593
28	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowance	028200060 Overtime: Structured	-	-	-	-
28	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowance	028200070 Standby Allowance	-	-	-	-
28	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Group Life Insurance	028200080 Group Life Insurance	9 119	9 648	10 208	10 208
28	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowance	028200090 Housing Benefits Subsidy	-	-	-	-
28	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Medical	028200110 Medical Aid	78 931	81 393	86 113	86 113
28	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowance	028200130 Uniform Allowance	-	-	-	-
28	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Pension	028200140 Pension or Provident Fund	187 651	198 535	210 050	210 050



**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

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**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

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Item	Segment Desc	Draft	Indicative 2020/21	Indicative 2021/22
	<b>Salaries and Allowance</b>			
29	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	2 539 862	2 687 174	2 843 030
29	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	211 655	223 931	236 919
29	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	50 944	53 898	57 024
29	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	-	-	-
29	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	-	-	-
29	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	22 224	23 513	24 877
29	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	15 578	16 481	17 437
29	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	169 880	179 733	190 157
29	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	-	-	-
29	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	457 302	483 826	511 888
29	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	778	823	870
29	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	459 950	486 828	514 852
29	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	29 938	31 674	33 511
29	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	10 756	11 379	12 039
		<b>3 968 865</b>	<b>4 198 060</b>	<b>4 442 605</b>
	<b>General Expenses</b>			
29	Expenditure:Operational Cost:Workmen's Compensation Fund	33 302	35 233	37 277
29	Expenditure:Operational Cost:Skills Development Levy	32 382	34 260	36 247
29	Expenditure:Operational Cost:Printing Publications and Books	11 533	12 201	12 908
29	Expenditure:Operational Cost:Registration Fees: Seminars Conferences Workshops and Events	4 650	4 930	5 216
29	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Beverage (Service)	5 527	5 847	6 187
29	Expenditure:Operational Cost:Printing Publications and Books	327 452	367 056	411 450
29	Expenditure:Operational Cost:Printing Publications and Books	-	-	-
29	Expenditure:Operational Cost:Printing Publications and Books	63 731	67 427	71 338
29	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	6 689	7 055	7 465
29	Expenditure:Operational Cost:Vehicle Tracking	485 254	534 010	588 087
	<b>Depreciation</b>			
29	Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	5 496	5 756	6 073
29	Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	2 674	2 822	2 977
29	Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	174	184	194
		8 305	8 762	9 244
		<b>4 134 972</b>	<b>4 374 775</b>	<b>4 628 486</b>
	<b>Library</b>			
	<b>Income</b>			
30	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation	(633 000)	(678 000)	(726 000)
30	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Library Fees:Mem	(56 131)	(59 387)	(62 831)
30	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Photocopies and	(57 289)	(71 192)	(75 321)

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Budget 2019/20	Indicative 2020/21	Indicative 2021/22
30 Revenue:Non-exchange Revenue:Fines Penalties and Fofelists:Fines:Overdue Books Fine	030040040 Fines	20 9120		
30 Revenue:Exchange Revenue:Operational Revenue:Administrative Handling Fees	030060160 Miscellaneous Revenue	(9 357)	(9 910)	(10 485)
30 Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Membership Fees	030065001 Membership Cards	(28 059)	(28 687)	(31 409)
30 Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Library Allocation	030065100 Provisional:isation of Libraries (KZN Arts & Culture)	(1 683)	(1 780)	(1 884)
30 Revenue:Non-exchange Revenue:Fines Penalties and Fofelists:Fines:Overdue Books Fine	Library - Lost/Damaged Items (030060125)	(5 279 000)	(5 543 000)	(5 848 000)
		(265)	(280)	(296)
		(6 074 734)	(6 393 236)	(6 756 225)
	<b>Salaries and Allowance</b>			
30 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	030200000 Basic Salary and Wages	5 002 029	5 252 178	5 514 837
30 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	030200000 Basic Salary and Wages (Cyber Cadeis)	633 000	678 000	678 001
30 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	030200000 Basic Salary and Wages	856 757	906 390	957 903
30 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	030200010 Bonus	539 849	571 160	604 287
30 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	030200020 Leave Pay	288 063	302 655	320 209
30 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	030200060 Overtime: Structured	336 731	356 281	376 825
30 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	030200070 Standby Allowance	-	-	-
30 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insurance	030200080 Group Life Insurance	59 017	62 440	66 061
30 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Allow	030200090 Housing Benefits Subsidy	33 126	35 047	37 080
30 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	030200110 Medical Aid	436 979	524 746	565 181
30 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	030200130 Uniform Allowance	-	-	-
30 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension	030200140 Pension or Provident Fund	1 688 898	1 736 854	1 890 492
30 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Council	030200160 Bargaining Council Leases	4 018	4 251	4 497
30 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Allow	030200180 Travel or Motor Vehicle Allowance	107 931	114 191	120 814
30 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	030200190 Cellular and Telephone Allowance	10 692	11 227	11 788
30 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment Ind	030200200 Unemployment Insurance Fund	53 377	56 473	59 748
		10 106 466	10 640 873	11 197 823
	<b>Repairs and Maintenance</b>			
30 Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities	030235010 Buildings and Fences Maintenance	87 148	91 506	95 082
30 Expenditure:Contracted Services:Contractors:Maintenance of Equipment	030235230 Vehicles and Plant	32 539	34 166	35 875
30 Expenditure:Contracted Services:Contractors:Maintenance of Equipment	030235330 Kitchenware	-	-	-
		119 687	125 672	131 957
	<b>General Expenses</b>			
30 Expenditure:Operational Cost:Workmen's Compensation Fund	030200230 Workmen's Compensation	75 149	78 507	84 119
30 Expenditure:Operational Cost:Skills Development Fund Levy	030200240 Skills Development Levy	74 933	79 279	83 877
30 Expenditure:Operational Cost:Communication:Postage:Stamps:Franking Machines	030260050 Post Box Bailito BWC Dair	2 954	3 125	3 306
30 Expenditure:Operating Leases:Furniture and Office Equipment	030260070 Lease Office Machinery and Equipment	15 147	16 025	16 955
30 Expenditure:Operational Cost:Printing Publications and Books	030260100 Printing and Stationery	91 585	96 165	100 974
30 Expenditure:Operational Cost:Printing Publications and Books	030260110 Book Purchases	14 711	15 564	16 466
30 Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Ex	030260180 Conferences and Workshops	10 709	11 245	11 807
30 Expenditure:Inventory Consumed:Consumables:Standard Rated	030260200 Cleaning Materials	55 028	57 790	60 680
30 Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Beverage (Serv	030260330 Refreshments	7 903	8 298	8 713
30 Expenditure:Operational Cost:Professional Bodies Membership and Subscription	030260560 Subscriptions	11 007	11 558	12 136

**KWADUKUZA MUNICIPALITY - DRAFT**  
**BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

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Item	Segment Desc	Draft	Indicative 2020/21	Indicative 2021/22
30	Expenditure:Operational Cost Insurance Underwriting:Premiums	9 797	10 287	10 801
30	Expenditure:Operational Cost:Municipal Services	73 588	77 268	81 133
30	Expenditure:Contracted Services:Contractors:Pest Control and Fumigation	7 738	8 187	8 562
30	Expenditure:Operational Cost:Licences:Police Agency Fees	552	584	618
30	Expenditure:Operational Cost:Waf Fuel	52 592	55 222	57 983
30	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	41 484	43 559	45 737
30	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Clothing	237 783	251 574	266 165
30	Expenditure:Default	25 522	27 002	28 568
30	Expenditure:Operational Cost:Uniform and Protective Clothing	4 002	4 234	4 480
30	Expenditure:Operational Cost:Professional Bodies Membership and Subscription	6 669	7 055	7 465
30	Expenditure:Operational Cost:Vehicle Tracking	2 221	2 350	2 486
30	Expenditure:Transfers and Subsidies:Operational:Monetary Allocations:Provincial Government	821 081	865 877	913 130
30	Expenditure:Depreciation and Amortisation:Depreciation:Solid Waste Infrastructure:Landfill	1 705	1 789	1 898
30	Expenditure:Depreciation and Amortisation:Depreciation:Community Assets:Community Facilities:Depreciation	536 237	565 730	596 846
30	Expenditure:Depreciation and Amortisation:Amortisation:Inangible Assets:Licences and Rights:Depreciation	396	418	441
30	Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	70 597	74 480	78 576
30	Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	76 015	80 195	84 505
30	Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	183 835	193 945	204 513
30	Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	868 785	916 568	965 979
		5 841 225	6 175 754	6 453 564
31	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation	(3 202 000)	(5 214 000)	(2 225 000)
		(3 202 000)	(5 214 000)	(2 225 000)
31	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	455 915	482 358	499 334
31	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	202 000	214 000	225 000
31	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	54 476	57 635	60 979
31	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	30 194	31 946	33 788
31	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	-	-	-
31	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	-	-	-
31	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	5 720	6 052	6 403
31	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	-	-	-
31	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	79 824	84 560	89 464
31	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	-	-	-
31	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	117 701	124 528	131 751
31	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	389	411	435

KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING

	Item	Segment Desc	Budget	Indicative	Indicative
31	Expenditure:Employee Related Cost:Municipal Staff Salaries Wages and Allowances:Allow	031200180 Travel or Motor Vehicle Allowance	2019/20	2020/21	2021/22
31	Expenditure:Employee Related Cost:Municipal Staff Salaries Wages and Allowances:Allow	031200190 Cellular and Telephone Allowance	-	-	-
31	Expenditure:Employee Related Cost:Municipal Staff Social Contributions:Unemployment Ins	031200200 Unemployment Insurance Fund	5 499	5 818	6 155
			951 819	1 087 309	1 053 320
31	Expenditure:Contracted Services:Contractors Maintenance of Buildings and Facilities	Repairs & Maintenance			
31	Expenditure:Contracted Services:Contractors Maintenance of Equipment	031235010 Buildings and Fences Maintenance	4 963	5 272	5 577
31	Expenditure:Contracted Services:Contractors Maintenance of Equipment	031235050 Furniture/Office Machinery and Equipment	7 041	7 450	7 862
		031235330 Kitchenware	324	343	363
			12 348	13 064	13 822
		General Expenses			
31	Expenditure:Operational Cost:Workmen's Compensation Fund	031200230 Workmen's Compensation	7 441	7 873	8 329
31	Expenditure:Operational Cost:Skills Development Fund Levy	031200240 Skills Development Levy	7 441	7 873	8 329
31	Expenditure:Operational Cost:Printing Publications and Books	031260100 Printing and Stationery	3 467	3 868	3 861
31	Expenditure:Operational Cost:Professional Bodies Membership and Subscription	031 SAMA Subscriptions	1 200	1 270	1 343
31	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Evi	031260160 Conference and Workshops	3 000	3 174	3 358
31	Expenditure:Inventory Consumed:Consumables Standard Rated	031260200 Cleaning Materials	3 219	3 406	3 604
31	Expenditure:Operational Cost:Insurance Underwriting Premiums	031260570 Insurance General	5 444	5 760	6 094
31	Expenditure:Operational Cost:Municipal Services	031260740 Water and Sanitation	10 369	10 970	11 607
31	Expenditure:Contracted Services:Contractors Pest Control and Fumigation	031260760 Rodent Infest and Pest Control	1 366	1 445	1 529
31	Expenditure:Default	031261100 Protective Clothing	18 426	19 494	20 625
31	Expenditure:Operational Cost:Uniform and Protective Clothing	031261900 Electrical and Rates Costing	4 280	4 475	4 735
31	Expenditure:Contracted Services:Contractors Maintenance of Unspecified Assets	031261663 Museum Artifacts	9 364	9 928	10 504
31	Expenditure:Inventory Consumed:Materials and Supplies	031261994 Museum	50 000	52 900	55 958
31	Expenditure:Operational Cost:Advertising Publicity and Marketing Corporate and Municipal	031261995 Marketing	50 000	52 900	55 958
			174 987	185 136	195 674
		Depreciation			
31	Expenditure:Depreciation and Amortisation:Depreciation Computer Equipment	031 Computer Equipment Depreciation	439	463	489
31	Expenditure:Depreciation and Amortisation:Depreciation Furniture and Office Equipment	031 Furniture and Office Equipment Depreciation	8 543	9 013	9 508
31	Expenditure:Depreciation and Amortisation:Depreciation Machinery and Equipment	031 Machinery and Equipment Depreciation	3 363	3 548	3 743
31	Expenditure:Depreciation and Amortisation:Depreciation Transport Assets	031 Transport Assets Depreciation	441	466	491
			12 786	13 489	14 231
			(2 050 060)	(3 995 002)	(947 753)
		Economic Development Planning Economic Development and Planning			
		Income			
32	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational Monetary Allocation	032050509 Equitable Share	(5 447 209)	(6 106 023)	(6 844 517)
32	Revenue:Non-exchange Revenue:Licences or Permits Trading	032080608 Informal Trading Permits	(117 068)	(123 679)	(131 064)
32	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services Town Planning an	032665139 Emerging Contractors Development	(122 107)	(129 189)	(136 682)



## KWADUKUZA MUNICIPALITY - DRAFT

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	Item	Segment Desc	Draft	Budget 2019/20	Indicative 2020/21	Indicative 2021/22
332	Revenue:Exchange Revenue:Sates of Goods and Rendering of Services:Entrance Fees	0322665140 Mr Price Pro Income	(22 455)	-	(23 757)	(25 135)
332	Revenue:Exchange Revenue:Sates of Goods and Rendering of Services:Entrance Fees	EDP Mr Price Pro Income	-	-	-	-
332	Revenue:Exchange Revenue:Sates of Goods and Rendering of Services:Town Planning an	0322868458 Constuction SETA Internships	(338 880)	-	(358 535)	(379 330)
332	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational/Monetary Allocation	0325156665 IFA BEACH NODE REVENUE	(6 047 739)	-	-	-
		SALARIES AND ALLOWANCE				
332	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	0322000000 Basic Salary and Wages	695 282	735 608	778 273	
332	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	0322000000 Basic Salary and Wages	2 439 174	2 734 180	3 064 866	
332	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	0322000000 Basic Salary and Wages	-	-	-	
332	Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowan	032 ED EDP Basic Salary and Wages	1 194 562	1 283 847	1 337 150	
332	Expenditure:Employee Related Cost:Senior Management:Executive Director: Other Allowanc	032 ED Travel Allowance	-	-	-	
332	Expenditure:Employee Related Cost:Senior Management:Municipal Manager: Other Allowan	032 ED Pension	253 973	258 703	284 288	
332	Expenditure:Employee Related Cost:Senior Management:Municipal Manager: Other Allowan	032 ED Cellular and Telephone Allowance	14 520	15 362	16 253	
332	Expenditure:Employee Related Cost:Senior Management:Municipal Manager: Other Allowan	032 ED Bonus	111 515	117 983	124 826	
332	Expenditure:Employee Related Cost:Senior Management:Municipal Manager: Other Allowan	032 ED Unemployment Insurance	2 020	2 137	2 261	
332	Expenditure:Employee Related Cost:Senior Management:Municipal Manager: Other Allowan	032 ED Bargaining Council Levies	130	137	145	
332	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	0322000100 Bonus	260 505	275 514	291 800	
332	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	0322000020 Leave Pay	83 388	86 224	93 341	
332	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowe	0322000060 Overtime: Structured	71 335	75 473	79 850	
332	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	0322000070 Standby Allowance	-	-	-	
332	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insuranc	0322000080 Group Life Insurance	27 353	28 939	30 518	
332	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insuranc	0322000090 Housing Benefits Subsidy	9 072	9 598	10 155	
332	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	032200110 Medical Aid	340 809	360 576	381 489	
332	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	032200130 Uniform Allowance	-	-	-	
332	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	032200140 Pension or Provident Fund	589 906	624 120	660 319	
332	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension	032200160 Bargaining Council Levies	1 553	1 645	1 741	
332	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Councl	032200180 Travel or Motor Vehicle Allowance	-	-	-	
332	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	032200190 Cellular and Telephone Allowanca	24 494	25 915	27 418	
332	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	032200200 Unemployment Insurance Fund	19 894	21 048	22 269	
332	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployman		5 139 487	5 649 111	7 206 863	
		Repairs & Maintenance				
332	Expenditure:Contracted Services:Contradctors:Maintenance of Equipment	032235230 Vehicles and Plant	15 612	16 517	17 475	
		General Expenses				
332	Expenditure:Operational Cost:Workmen's Compensation Fund	032200230 Workmen's Compensation	35 309	37 357	39 523	
332	Expenditure:Operational Cost:Workmen's Compensation Fund	032 ED Workmen's Compensation	13 206	13 972	14 782	
332	Expenditure:Operational Cost:Skills Development Levy	032200240 Skills Development Levy	35 309	37 357	39 523	
332	Expenditure:Operational Cost:Skills Development Fund Levy	032 ED Skills Development Levy	13 206	13 972	14 782	
332	Expenditure:Contracted Services:Outsourced Profssional Staff	032235651 KDM Markets Maintenanace	280 027	313 855	351 859	
332	Expenditure:Operational Cost:Printing Publications and Books	032260100 Printing and Stationery	5 235	5 602	5 927	

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Draft			
		Budget	Indicative	Indicative	Indicative
		2019/20	2020/21	2021/22	2022/23
32 Expenditure:Inventory Consumed/Consumables/Standard Rated	032260200 Cleaning Materials	5 295	5 602	5 927	6 252
32 Expenditure:Operational Cost/Insurance Underwriting/Premiums	032260570 Insurance General	7 351	7 777	8 228	8 679
32 Expenditure:Operational Cost/Advertising Publicity and Marketing/Corporate and Municipal	032260730 Publicity	196 000	228 000	252 000	276 000
32 Expenditure:Operational Cost/Wet Fuel	032260810 Sundry Oils and Fuel	50 353	55 593	101 138	106 388
32 Expenditure:Operational Cost/Travel and Subsistence/Domestic Accommodation	032260940 Travel and Subsistence	41 928	44 361	46 934	49 447
32 Expenditure:Default	032260970 Electricity and Rates Costing	68 735	72 722	76 940	81 157
32 Expenditure:Contracted Services/Outsourced Services/Professional Staff	032260982 Economic Development and Growth	150 000	168 142	186 478	204 814
32 Expenditure:Contracted Services/Outsourced Services/Professional Staff	032260983 Informal Trade Business Support	178 702	200 315	224 542	248 779
32 Expenditure:Transfers and Subsidies/Operational/Monetary Allocations/Non-profit institution	032260984 Tourism Heritage	179 217	200 893	225 190	249 476
32 Expenditure:Transfers and Subsidies/Operational/Allocations In-kind/Households/Social Ass	032260985 Community Agriculture Development	132 706	148 756	166 747	184 738
32 Expenditure:Operational Cost/Uniform and Protective Clothing	032261100 Protective Clothing	7 343	7 769	8 220	8 671
32 Expenditure:Operational Cost/Vehicle Tracking	032261530 Tracking Fees	5 906	6 249	6 611	6 964
32 Expenditure:Contracted Services/Contractors/Event Promoters	032261692 Mt Price Pro expenditure	5 937 066	8 397 416	8 884 465	9 371 515
32 Expenditure:Transfers and Subsidies/Operational/Allocations In-kind/Households/Social Ass	032261723 Informal Trader Stalls	132 856	148 924	166 936	184 948
32 Expenditure:Transfers and Subsidies/Operational/Allocations In-kind/Households/Social Ass	032261724 Trade and Co-operative Development	100 000	112 005	125 652	139 309
32 Expenditure:Transfers and Subsidies/Operational/Allocations In-kind/Households/Social Ass	032261725 Hydroponics Organic Farms	112 011	125 558	140 744	155 391
32 Expenditure:Contracted Services/Outsourced Services/Professional Staff	032261803 Tourism Event Support	202 804	214 565	227 011	239 262
32 Expenditure:Contracted Services/Outsourced Services/Professional Staff	032261817 SECO Vuthela LED Programme	650 000	667 700	727 587	787 474
32 Expenditure:Contracted Services/Outsourced Services/Professional Staff	Intermediate City Programme	300 000	317 400	335 809	353 219
32 Expenditure:Contracted Services/Outsourced Services/Professional Staff	SHMIE Business Infrastructure Programme	500 000	529 000	559 682	590 373
32 Expenditure:Contracted Services/Outsourced Services/Professional Staff	032261824 KDM Small Business Week	300 000	336 284	376 955	417 626
32 Expenditure:Contracted Services/Outsourced Services/Professional Staff	032261825 SHMIE Development	61 965	69 481	77 885	86 289
32 Expenditure:Contracted Services/Outsourced Services/Professional Staff	032261826 LED Start Up Projects	300 000	317 400	335 809	353 219
32 Expenditure:Contracted Services/Contractors/Maintenance of Buildings and Facilities	032261986 Emerging Contractors Development Stipend	424 188	448 791	474 820	500 851
32 Expenditure:Contracted Services/Outsourced Services/Professional Staff	032261987 Tourism Development	392 038	439 453	492 602	545 751
32 Expenditure:Contracted Services/Outsourced Services/Professional Staff	032261988 Radical Economic Programme	224 021	251 116	281 487	311 858
32 Expenditure:Contracted Services/Outsourced Services/Professional Staff	032261989 Emerging Manufactures Support Programme	224 021	251 116	281 487	311 858
32 Expenditure:Contracted Services/Outsourced Services/Professional Staff	032262000 Shakeshead Business Hive	140 013	156 947	175 929	194 911
32 Expenditure:Contracted Services/Outsourced Services/Professional Staff	032262001 Business License By-law	100 000	105 800	111 936	118 072
32 Expenditure:Contracted Services/Outsourced Services/Professional Staff	032262002 Tourism and Investment Digital Promotions	-	-	-	-
32 Expenditure:Contracted Services/Outsourced Services/Professional Staff	032262003 LED Forum	-	-	-	-
32 Expenditure:Contracted Services/Outsourced Services/Professional Staff	032262004 Informal Traders Digital Registration and Cards	8 401	9 417	10 566	11 715
32 Expenditure:Contracted Services/Outsourced Services/Professional Staff	032262005 LED Strategy	392 038	439 453	492 602	545 751
32 Expenditure:Operational Cost/Advertising Publicity and Marketing/Corporate and Municipal	032262006 Chief Albert Lutuli Celebration	120 000	126 960	134 324	141 688
32 Expenditure:Operational Cost/Uniform and Protective Clothing	032262007 Emerging Contractors Protective Clothing	-	-	-	-
		12 067 330	15 093 208	16 191 632	17 289 060
	Depreciation				
32 Expenditure:Depreciation and Amortisation/Depreciation/Roads Infrastructure/Roads	032 Roads Depreciation	125 615	133 895	141 259	148 623
32 Expenditure:Depreciation and Amortisation/Depreciation/Storm water Infrastructure/Drainage	032 Drains Depreciation	5 711	6 025	6 336	6 647
32 Expenditure:Depreciation and Amortisation/Depreciation/Electrical Infrastructure/MV Substa	032 MV Substations Depreciation	144	152	161	169
32 Expenditure:Depreciation and Amortisation/Depreciation/Solid Waste Infrastructure/Landfill	032 Solid Waste Depreciation	492	519	548	577
32 Expenditure:Depreciation and Amortisation/Depreciation/Community Assets/Community Faci	032 Community Facilities Depreciation	301 466	318 058	335 562	353 064

**KWADUKUZA MUNICIPALITY - DRAFT**  
**BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

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Item	Segment Desc	Draft	Indicative 2020/21	Indicative 2021/22
32	Expenditure: Depreciation and Amortisation: Depreciation: Community Assets: Sport and Recreation	145 945	153 972	162 441
32	Expenditure: Depreciation and Amortisation: Depreciation: Other Assets: Operational Buildings	91 238	96 320	101 617
32	Expenditure: Depreciation and Amortisation: Depreciation: Computer Equipment	37 779	39 857	42 049
32	Expenditure: Depreciation and Amortisation: Depreciation: Furniture and Office Equipment	69 122	94 024	98 195
32	Expenditure: Depreciation and Amortisation: Depreciation: Machinery and Equipment	124 618	131 472	138 703
32	Expenditure: Depreciation and Amortisation: Depreciation: Transport Assets	56 490	59 597	62 875
		960 002	1 033 902	1 090 766
	<b>Recharges</b>			
32	Revenue Default	(959 187)	(1 014 820)	(1 073 680)
	032260060 Charges to Other Department	(959 187)	(1 014 820)	(1 073 680)
		12 195 503	15 036 534	15 916 328
	<b>Safety Administration</b>			
	<b>Salaries and Allowances</b>			
35	Expenditure: Employee Related Costs: Municipal Staff: Salaries Wages and Allowances: Basic	4 222 938	4 467 869	4 727 005
35	Expenditure: Employee Related Costs: Senior Management: Executive Director: Basic Salaries	1 388 049	1 447 364	1 531 311
35	Expenditure: Employee Related Costs: Senior Management: Executive Director: Travel Allowance	129 600	137 117	145 070
35	Expenditure: Employee Related Costs: Senior Management: Executive Director: Travel Allowance			
35	Expenditure: Employee Related Costs: Senior Management: Executive Director: Travel Allowance	15 682	16 591	17 553
35	Expenditure: Employee Related Costs: Senior Management: Executive Director: Travel Allowance	114 002	120 614	127 609
35	Expenditure: Employee Related Costs: Senior Management: Executive Director: Travel Allowance	2 020	2 137	2 251
35	Expenditure: Employee Related Costs: Senior Management: Executive Director: Travel Allowance	130	137	145
35	Expenditure: Employee Related Costs: Senior Management: Executive Director: Travel Allowance	361 912	372 322	393 917
35	Expenditure: Employee Related Costs: Municipal Staff: Salaries Wages and Allowances: Allowance	200 145	211 753	224 035
35	Expenditure: Employee Related Costs: Municipal Staff: Salaries Wages and Allowances: Allowance	149 539	158 212	167 389
35	Expenditure: Employee Related Costs: Municipal Staff: Salaries Wages and Allowances: Allowance			
35	Expenditure: Employee Related Costs: Municipal Staff: Salaries Wages and Allowances: Allowance	40 231	42 565	45 033
35	Expenditure: Employee Related Costs: Municipal Staff: Salaries Wages and Allowances: Allowance	33 126	35 047	37 080
35	Expenditure: Employee Related Costs: Municipal Staff: Salaries Wages and Allowances: Allowance	523 597	553 966	586 096
35	Expenditure: Employee Related Costs: Municipal Staff: Social Contributions: Medical			
35	Expenditure: Employee Related Costs: Municipal Staff: Salaries Wages and Allowances: Allowance	770 320	814 999	862 269
35	Expenditure: Employee Related Costs: Municipal Staff: Social Contributions: Pension	2 981	3 154	3 337
35	Expenditure: Employee Related Costs: Municipal Staff: Social Contributions: Bargaining Council	230 766	244 150	258 311
35	Expenditure: Employee Related Costs: Municipal Staff: Salaries Wages and Allowances: Allowance	10 692	11 312	11 968
35	Expenditure: Employee Related Costs: Municipal Staff: Salaries Wages and Allowances: Allowance	34 492	36 493	38 609
35	Expenditure: Employee Related Costs: Municipal Staff: Social Contributions: Unemployment Ins	8 200 190	8 675 601	9 178 997
	<b>Repairs &amp; Maintenance</b>			
35	Expenditure: Contracted Services: Contractors: Maintenance of Equipment	55 114	58 310	61 692
35	Expenditure: Contracted Services: Contractors: Maintenance of Unspecified Assets	172 845	182 870	193 476
		227 958	241 180	255 168

**KWADUKUZA MUNICIPALITY - DRAFT**  
**BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Budget	Indicative	Indicative
		2019/20	2020/21	2021/22
	<b>General Expenses</b>			
35	Expenditure:Operational Cost:Workmen's Compensation Fund	47 645	50 409	53 333
35	Expenditure:Operational Cost:Workmen's Compensation Fund	16 213	17 217	18 215
35	Expenditure:Operational Cost:Skills Development Fund Levy	47 184	49 821	52 816
35	Expenditure:Operational Cost:Skills Development Fund Levy	16 014	16 943	17 925
35	Expenditure:Operational Cost:Printing Publications and Books	178 230	188 567	199 504
35	Expenditure:Inventory Consumed:Consumables Standard Rated	1 917	2 028	2 145
35	Expenditure:Inventory Consumed:Consumables Standard Rated	7 863	8 319	8 802
35	Expenditure:Operational Cost:Insurance Underwriting Premiums	3 202	3 388	3 585
35	Expenditure:Operational Cost:Municipal Services	35 466	37 523	39 699
35	Expenditure:Operational Cost:Water and Sanitation	105 900	112 042	118 641
35	Expenditure:Operational Cost:Waste Fuel	99 484	105 265	111 370
35	Expenditure:Operational Cost:Travel and Subsistence:Domestic Accommodation	843	892	944
35	Expenditure:Operational Cost:Uniform and Protective Clothing	17 161	18 145	19 198
35	Expenditure:Operational Cost:Uniform and Protective Clothing	11 176	11 824	12 510
35	Expenditure:Contracted Services:Outsourced Services:Traffic Fines Management	1 172	1 240	1 312
35	Expenditure:Operational Cost:Vehicle Tracking	24 451	25 870	27 370
		613 981	649 592	687 268
	<b>Depreciation</b>			
35	Expenditure:Depreciation and Amortisation:Depreciation: Furniture and Office Equipment	312	330	348
35	Expenditure:Depreciation and Amortisation:Depreciation: Machinery and Equipment	1 784	1 892	1 985
		2 096	2 211	2 333
		9 044 225	9 568 784	10 123 767
	<b>Security Services</b>			
	<b>Salaries And Wages</b>			
40	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	287 945	304 646	322 316
40	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	23 995	25 387	26 860
40	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	9 251	9 788	10 366
40	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	20 900	22 112	23 395
40	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	2 520	2 666	2 820
40	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	-	-	-
40	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	-	-	-
40	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	51 845	54 892	58 033
40	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	259	274	290
40	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	-	-	-

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

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Item	Segment Desc	Draft	Indicative 2021/22	Indicative 2021/22
40	Expenditure:Employee Related Cost:Municipal Staff:Sodal Contributions:Unemployment Insurance Fund	201920 3 237 389 953	3 425 423 150	3 624 447 692
	<b>General Expenses</b>			
40	Expenditure:Operational Cost:Workmen's Compensation	3 237	3 425	3 624
40	Expenditure:Operational Cost:Skills Development Fund Levy	3 237	3 425	3 624
40	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Events	7 413	7 843	8 298
40	Expenditure:Operational Cost:Security Services	15 012 000	15 882 696	16 803 892
		15 025 887	15 897 389	16 819 437
		15 425 840	16 320 538	17 267 130
	<b>Law Enforcement</b>			
	<b>Income</b>			
41	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Parking Fees			
41	Revenue:Non-exchange Revenue:Licences or Permits:Trading	(20 206)	(21 378)	(22 618)
41	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation	(216 980)	(243 201)	(272 615)
41	Revenue:Exchange Revenue:Operational Revenue:Administrative Handling Fees	(134 705)	(142 518)	(150 784)
41	Revenue:Non-exchange Revenue:Fines Penalties and Forfeits:Law Enforcement	(25 000 000)	(25 000 000)	(25 000 000)
41	Revenue:Non-exchange Revenue:Licences or Permits:Trading			
41	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Parking Fees	(317 700)	(336 127)	(355 622)
		(25 689 571)	(25 743 223)	(25 801 638)
	<b>Salaries and Allowances</b>			
41	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	25 488 215	26 966 531	28 530 690
41	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	2 072 748	2 192 957	2 320 159
41	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	1 162 853	1 230 299	1 301 656
41	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	7 577 762	8 017 272	8 482 274
41	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	2 146 330	2 272 933	2 404 784
41	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insurance	215 145	228 682	241 845
41	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	134 836	142 656	150 930
41	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	2 901 912	3 070 223	3 248 296
41	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow			
41	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension	5 233 145	5 535 668	5 857 794
41	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Council	12 701	13 437	14 217
41	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	2 542 065	2 689 905	2 845 496
41	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	98 820	104 552	110 816
41	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	198 998	210 540	222 751
41	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment Insurance Fund	49 788 530	52 576 264	55 731 488
	<b>Contribution</b>			
41	Expenditure:Operational Cost:Contribution to Provisions:Decommissioning Restoration and	27 091 745	27 397 824	30 306 381
		27 031 745	27 307 824	30 306 381



**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Draft	Indicative	Indicative
		<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>
	<b>Repairs and Maintenance</b>			
41 Expenditure:Contracted Services:Contractors Maintenance of Buildings and Facilities	041235010 Buildings and Fences Maintenance	49 430	52 297	55 330
41 Expenditure:Contracted Services:Contractors Maintenance of Equipment	041235050 Furniture/Office Machinery and Equipment	40 464	11 071	11 713
41 Expenditure:Contracted Services:Contractors Maintenance of Equipment	041235060 General Equipment Signs	124 288	131 497	139 124
41 Expenditure:Contracted Services:Contractors Maintenance of Equipment	041235090 Plant Equipment	147 625	155 187	165 246
41 Expenditure:Contracted Services:Contractors Maintenance of Equipment	041235110 Radio Repairs	6 137	6 493	6 889
41 Expenditure:Contracted Services:Contractors Maintenance of Equipment	041235210 Tools and Equipment	9 482	10 032	10 614
41 Expenditure:Contracted Services:Contractors Maintenance of Equipment	041235230 Vehicles and Plant	\$66 621	918 885	970 054
41 Expenditure:Contracted Services:Contractors Maintenance of Unspecified Assets	041235320 Road Marking	27 263	28 844	30 517
41 Expenditure:Contracted Services:Contractors Maintenance of Unspecified Assets	041235320 Road Marking	129 420	136 927	144 869
41 Expenditure:Contracted Services:Contractors Maintenance of Equipment	041235640 CCTV Repairs and Maintenance	213 034	225 390	238 462
	<b>General Expenses</b>	<b>1 583 764</b>	<b>1 675 622</b>	<b>1 772 809</b>
41 Expenditure:Operational Cost:Workmen's Compensation Fund	041200230 Workmen's Compensation	330 514	358 148	376 921
41 Expenditure:Operational Cost:Skills Development Fund Levy	041200240 Skills Development Levy	333 430	352 769	373 230
41 Expenditure:Operational Cost:Furniture and Office Equipment	041260070 Lease Office Machinery and Equipment	133	141	149
41 Expenditure:Operational Cost:Printing Publications and Books	041260100 Printing and Stationery	79 785	84 413	89 309
41 Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Etc	041260110 Book Purchases	188 359	178 122	188 454
41 Expenditure:Operational Cost:Inventory Consumed:For Supplies Standard Rates	041260200 Conferences and Workshops	36 006	38 084	40 304
41 Expenditure:Contracted Services:Contractors:Security and Safety	041260270 Cleaning Materials	38 296	38 337	40 561
41 Expenditure:Contracted Services:Contractors:Security and Safety	041260270 Community Police	196 874	202 398	220 486
41 Expenditure:Contracted Services:Contractors:First Aid	041260520 First Aid Equipment	7 488	7 923	8 382
41 Expenditure:Operational Cost:Insurance Underwriting:Premiums	041260570 Insurance General	259 362	274 405	290 320
41 Expenditure:Operational Cost:Municipal Services	041260740 Water and Sanitation	1 733	1 834	1 940
41 Expenditure:Operational Cost:Wet Fuel	041260810 Sundry Oils and Fuel	1 174 416	1 242 532	1 314 599
41 Expenditure:Operational Cost:Travel and Subsidence:Domestic:Accommodation	041260900 Small Tools Workshop Materials	7 488	7 923	8 382
41 Expenditure:Operational Cost:Travel and Subsidence:Domestic:Accommodation	041260900 Travel and Subsidence	234 541	248 144	262 537
41 Expenditure:Operational Cost:Leases:Machinery and Equipment	041260950 Hire of Plant and Equipment	5 612	5 937	6 281
41 Expenditure:Default	041260970 Electricity and Rates Costing	78 746	83 313	88 148
41 Expenditure:Contracted Services:Outsourced Services:Animal Care	041261040 SPCA Pound	52 645	59 012	66 149
41 Expenditure:Operational Cost:Uniform and Protective Clothing	041261100 Protective Clothing	1 076 193	1 138 512	1 204 662
41 Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	041261311 Ward Crime Safety Awareness	33 348	37 381	41 902
41 Expenditure:Contracted Services:Contractors:Security and Security	041261312 Visible Police Anti Crime Programme	22 406	25 115	28 153
41 Expenditure:Contracted Services:Contractors:Security and Security	041261313 Crime Prevent Strategy	12 385	13 863	15 582
41 Expenditure:Contracted Services:Contractors:Security and Security	041261314 Community Road Safety Programme	39 204	43 945	49 280
41 Expenditure:Contracted Services:Contractors:Security and Security	041261315 Schools Road Safe Programme	26 003	31 389	35 186
41 Expenditure:Contracted Services:Contractors:Security and Security	041261316 Festive Season Road Safe	28 970	32 474	36 402
41 Expenditure:Contracted Services:Consultants and Professional Services:Business and Adv	041261330 Medical Examinations	5 469	5 786	6 121
41 Expenditure:Operational Cost:Vehicle Tracking	041261530 Tracking Fees	60 589	64 103	67 821
41 Expenditure:Inventory Consumed:Materials and Supplies	041261670 Calibration of Equipment	100 867	106 717	112 906

## KWADUKUZA MUNICIPALITY - DRAFT

## BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING

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**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Budget	Indicative	Indicative
42 Expenditure:Contracted Services:Contractors:Maintenance of Equipment	042236030 Replacement of Hose	2048,20	2020,21	2021,22
42 Expenditure:Contracted Services:Contractors:Maintenance of Equipment	042236040 Fire Extinguishers Hydrants	132 686	140 364	148 527
42 Expenditure:Contracted Services:Contractors:Maintenance of Equipment	042236050 Furniture/Office Machinery and Equipment	95 310	100 836	106 687
42 Expenditure:Contracted Services:Contractors:Maintenance of Equipment	042236080 General Equipment Signs	6 364	6 723	7 112
42 Expenditure:Contracted Services:Contractors:Maintenance of Equipment	042236090 Emergency Plant Equipment	10 852	11 481	12 147
42 Expenditure:Contracted Services:Contractors:Maintenance of Equipment	042236100 Radio Repairs	11 156	11 803	12 487
42 Expenditure:Contracted Services:Contractors:Maintenance of Equipment	042236230 Vehicles and Plant	65 224	69 007	73 009
42 Expenditure:Contracted Services:Contractors:Maintenance of Equipment	042236240 Occupational Safety Requirements	1 861 461	1 249 985	1 322 485
		5 861	6 200	6 560
		<b>1 593 625</b>	<b>1 686 055</b>	<b>1 783 846</b>
<b>General Expenses</b>				
42 Expenditure:Operational Cost:Workmen's Compensation Fund	0422300230 Workmen's Compensation	183 575	204 802	216 560
42 Expenditure:Operational Cost:Skills Development Fund Levy	0422300240 Skills Development Levy	193 032	204 227	216 073
42 Expenditure:Operational Cost:Furniture and Office Equipment	042260070 Lease Office Machinery and Equipment	11 659	12 335	13 060
42 Expenditure:Operational Cost:Printing Publications and Books	042260100 Printing and Stationery	35 540	37 601	39 782
42 Expenditure:Operational Cost:Printing Publications and Books	042260110 Book Purchases	8 215	8 691	9 195
42 Expenditure:Operational Cost:Consumables:Standard Rated	042260140 Batteries	2 274	2 405	2 545
42 Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Events	042260160 Conferences and Workshops	3 646	3 858	4 081
42 Expenditure:Operational Cost:Consumables:Standard Rated	042260200 Cleansing Materials	32 669	34 564	36 559
42 Expenditure:Operational Cost:Consumables:Standard Rated	042260400 Laundry	2 118	2 241	2 371
42 Expenditure:Operational Cost:Leases/Machinery and Equipment	042260490 Hire of Plant & Machinery/ Transport	11 140	11 786	12 469
42 Expenditure:Operational Cost:Consumables:Standard Rated	042260500 Cylinder Refill	7 123	7 536	7 973
42 Expenditure:Operational Cost:Communication:Satellite Signals	042261452 DSV Subscription	8 472	8 963	9 462
42 Expenditure:Operational Cost:Consumables:Standard Rated	042260520 First Aid Equipment	39 414	40 642	42 999
42 Expenditure:Operational Cost:Insurance Underwriting:Premiums	042260570 Insurance General	199 877	211 470	223 735
42 Expenditure:Operational Cost:Municipal Services	042260740 Water and Sanitation	70 967	75 083	79 438
42 Expenditure:Operational Cost:Wet Fuel	042260810 Sundry Oils and Feul	646 171	883 649	723 300
42 Expenditure:Operational Cost:Travel and Subsistence:Domestic/Accommodation	042260900 Travel and Subsistence	41 411	43 813	45 354
42 Expenditure:Operational Cost:Leases/Machinery and Equipment	042260930 Transport and Plant	-	-	-
42 Expenditure:Operational Cost:Leases/Machinery and Equipment	042260950 Hire of Plant	81 902	86 652	91 678
42 Expenditure:Operational Cost:Leases/Machinery and Equipment	042260970 Electricity and Rates Costing	123 420	130 578	138 152
42 Expenditure:Operational Cost:Uniform and Protective Clothing	042261100 Protective Clothing	977 967	1 034 710	1 094 723
42 Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	042261318 Emergency No Awareness	10 590	11 204	11 654
42 Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	042261319 Fire Safety Awareness	10 590	11 204	11 654
42 Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	042261330 Medical Examinations	7 447	7 679	8 336
42 Expenditure:Operational Cost:Vehicle Tracking	042261530 Tracking Fees	35 566	37 629	39 611
42 Expenditure:Operational Cost:Consumables:Standard Rated	042261650 First Aid Trauma Bags	4 929	5 214	5 517
42 Expenditure:Operational Cost:Consumables:Standard Rated	042261672 Bedding Linen	5 527	5 847	6 187
42 Expenditure:Operational Cost:Consumables:Standard Rated	042261689 Fire Fighting Foam	43 936	46 484	49 180
42 Expenditure:Operational Cost:Travel and Subsistence:Domestic/Daily Allowance	042261680 Standby Meals	31 409	33 231	35 158
42 Expenditure:Operational Cost:Travel and Subsistence:Domestic/Daily Allowance	042290000 Vehicles and Plant Costing	519 149	549 260	581 117
		<b>3 358 751</b>	<b>3 553 599</b>	<b>3 739 665</b>

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

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Item	Segment Desc	Draft		Indicative 2020/21	Indicative 2021/22
		Budget 2019/20			
	<b>Depreciation</b>				
42	Expenditure: Depreciation and Amortisation: Depreciation: Community Assets: Community Facilities Depreciation	58 418		61 631	85 021
42	Expenditure: Depreciation and Amortisation: Depreciation: Other Assets: Operational Buildings Depreciation	17 421		18 379	19 390
42	Expenditure: Depreciation and Amortisation: Depreciation: Computer Equipment Depreciation	8 862		9 138	9 641
42	Expenditure: Depreciation and Amortisation: Depreciation: Furniture and Office Equipment Depreciation	60 277		63 592	67 090
42	Expenditure: Depreciation and Amortisation: Depreciation: Machinery and Equipment Depreciation	480 170		505 579	534 441
42	Expenditure: Depreciation and Amortisation: Depreciation: Transport Assets Depreciation	228 474		241 040	254 297
		853 422		909 360	949 880
		36 965 370		39 106 801	41 372 295

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Budget	Indicative	Indicative
	Disaster Management	2019/20	2020/21	2021/22
	Income			
44 Revenue/Non-exchange Revenue/Transfers and Subsidies/Operational/Monetary Allocator	044055095 Equitable Share	(2 948 678)	(3 305 307)	(3 705 088)
		(2 948 678)	(3 305 307)	(3 705 088)
	Salaries and Allowances			
44 Expenditure/Employee Related Cost/Municipal Staff/Salaries Wages and Allowances/Basic	044200000 Basic Salary and Wages	1 679 664	1 777 116	1 860 189
44 Expenditure/Employee Related Cost/Municipal Staff/Salaries Wages and Allowances/Allow	044200010 Bonus	139 574	148 093	158 862
44 Expenditure/Employee Related Cost/Municipal Staff/Salaries Wages and Allowances/Allow	044200020 Leave Pay	12 570	13 723	14 518
44 Expenditure/Employee Related Cost/Municipal Staff/Salaries Wages and Allowances/Allow	044200060 Overtime: Structured	38 111	40 321	42 660
44 Expenditure/Employee Related Cost/Municipal Staff/Salaries Wages and Allowances/Allow	044200070 Standby Allowance	-	-	-
44 Expenditure/Employee Related Cost/Municipal Staff/Salaries Wages and Allowances/Allow	044200080 Group Life Insurance	14 667	15 550	16 452
44 Expenditure/Employee Related Cost/Municipal Staff/Salaries Wages and Allowances/Allow	044200090 Housing Benefits Subsidy	-	-	-
44 Expenditure/Employee Related Cost/Municipal Staff/Salaries Wages and Allowances/Allow	044200110 Medical Aid	88 932	94 090	99 547
44 Expenditure/Employee Related Cost/Municipal Staff/Salaries Wages and Allowances/Allow	044200130 Uniform Allowance	-	-	-
44 Expenditure/Employee Related Cost/Municipal Staff/Salaries Wages and Allowances/Allow	044200140 Pension or Provident Fund	302 429	319 970	338 528
44 Expenditure/Employee Related Cost/Municipal Staff/Salaries Wages and Allowances/Allow	044200160 Bargaining Council Levies	369	411	435
44 Expenditure/Employee Related Cost/Municipal Staff/Salaries Wages and Allowances/Allow	044200180 Travel or Motor Vehicle Allowance	245 764	261 098	276 241
44 Expenditure/Employee Related Cost/Municipal Staff/Salaries Wages and Allowances/Allow	044200190 Cellular and Telephone Allowance	21 364	22 624	23 936
44 Expenditure/Employee Related Cost/Municipal Staff/Salaries Wages and Allowances/Allow	044200200 Unemployment Insurance Fund	6 060	6 411	6 783
		2 551 424	2 699 407	2 855 973
	Repairs and Maintenance			
44 Expenditure/Contracted Services/Contractors/Maintenance of Equipment	044235230 Vehicles and Plant	77 474	81 988	86 722
		77 474	81 988	86 722
	General Expenses			
44 Expenditure/Operational Cost/Workmen's Compensation Fund	044200230 Workmen's Compensation	21 155	22 382	23 600
44 Expenditure/Operational Cost/Skills Development Fund Levy	044200240 Skills Development Levy	20 661	21 860	23 128
44 Expenditure/Operational Cost/Printing Publications and Books	044260100 Printing and Stationery	2 118	2 241	2 371
44 Expenditure/Operational Cost/Indigent Relief	044260380 Indigent Support	2 948 678	3 305 307	3 705 088
44 Expenditure/Operational Cost/Fuel	044260380 Indigent Support	47 848	50 823	53 559
44 Expenditure/Default	044280000 Vehicles and Plant Costing	34 043	36 017	38 106
		3 074 503	3 438 429	3 845 911
	Depreciation			
44 Expenditure/Depreciation and Amortisation/Depreciation/Roads Infrastructure/Roads	044 Roads Depreciation	7 984	8 423	8 866
44 Expenditure/Depreciation and Amortisation/Depreciation/Storm water Infrastructure/Drainag	044 Stormwater Depreciation	1 130	1 193	1 258
44 Expenditure/Depreciation and Amortisation/Depreciation/Community Assets/Community Faci	044 Community Facilities Depreciation	7 869	8 302	8 758
44 Expenditure/Depreciation and Amortisation/Depreciation/Community Assets/Sport and Recr	044 Sport and Recreation Facilities Depreciation	14 474	15 270	16 109
44 Expenditure/Depreciation and Amortisation/Depreciation/Computer Equipment	044 Computer Equipment Depreciation	2 408	2 541	2 681
44 Expenditure/Depreciation and Amortisation/Depreciation/Furniture and Office Equipment	044 Furniture and Office Equipment Depreciation	1 678	1 771	1 868
44 Expenditure/Depreciation and Amortisation/Depreciation/Machinery and Equipment	044 Machinery and Equipment Depreciation	1 069	1 127	1 189
44 Expenditure/Depreciation and Amortisation/Depreciation/Transport Assets	044 Transport Assets Depreciation	2 349	2 479	2 615



KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING[illegible]

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Budget	Indicative	Indicative
		2019/20	2020/21	2021/22
45 Expenditure:Operational Cost/Insurance Underwriting/Premiums	045260570 Insurance General	41 722	44 142	46 703
45 Expenditure:Operational Cost/Wet Fuel	045260810 Sundry Oils and Fuel	303 720	321 336	339 973
45 Expenditure:Contracted Services:Contractors:Sheik Nets	045260835 Shark Control Expenditure	4 001 834.10	4 233 940	4 479 509
45 Expenditure:Operational Cost/Uniform and Protective Clothing	045261100 Protective Clothing	455 463	481 880	509 829
45 Expenditure:Operational Cost/Vehicle Tracking	045261530 Tracking Fees	22 959	24 291	25 699
45 Expenditure:Default	045290000 Vehicles and Plant Costing	61 275	64 829	88 598
		<b>5 169 769</b>	<b>5 469 615</b>	<b>5 786 853</b>
	<b>Depreciation</b>			
45 Expenditure:Depreciation and Amortisation:Depreciation/Roads Infrastructure/Roads	045 Roads Depreciation	921	972	1 026
45 Expenditure:Depreciation and Amortisation:Depreciation/Solid Waste Infrastructure/Landfill	045 Solid Waste Depreciation	1 662	1 648	1 738
45 Expenditure:Depreciation and Amortisation:Depreciation/Community Assets/Community Facilities/Community Facilities	045 Community Facilities Depreciation	11 706	12 349	13 028
45 Expenditure:Depreciation and Amortisation:Depreciation/Computer Equipment	045 Computer Equipment Depreciation	532	561	592
45 Expenditure:Depreciation and Amortisation:Depreciation/Furniture and Office Equipment	045 Furniture and Office Equipment Depreciation	3 011	3 176	3 351
45 Expenditure:Depreciation and Amortisation:Depreciation/Machinery and Equipment	045 Machinery and Equipment Depreciation	33 609	35 458	37 408
45 Expenditure:Depreciation and Amortisation:Depreciation/Transport Assets	045 Transport Assets Depreciation	200 703	211 742	223 387
		<b>252 043</b>	<b>265 905</b>	<b>280 530</b>
		<b>20 384 441</b>	<b>21 565 982</b>	<b>22 816 011</b>
	<b>Testing administrations and operations</b>			
	<b>Income</b>			
46 Revenue:Exchange Revenue:Agency Services:Promote/Kwazulu Natal/Provincial Department	046045110 Fees Testing	5 901 054.28	(6 243 315)	(6 605 428)
46 Revenue:Exchange Revenue:Agency Services:Provincial/Kwazulu Natal/Provincial Department	Vehicle Testing Fees Testing 04645110	-	-	-
		<b>(5 901 054)</b>	<b>(6 243 315)</b>	<b>(6 605 428)</b>
	<b>Salaries And Wages</b>			
46 Expenditure:Employee Related Cost/Unifical Staff:Salaries Wages and Allowances:Basic	046200000 Basic Salary and Wages	2 444 535	2 586 318	2 736 324
46 Expenditure:Employee Related Cost/Unifical Staff:Salaries Wages and Allowances:Basic	046200000 Basic Salary and Wages	2 444 535	2 586 318	2 736 324
46 Expenditure:Employee Related Cost/Unifical Staff:Salaries Wages and Allowances:Allowance	046200010 Bonus	407 422	431 033	456 094
46 Expenditure:Employee Related Cost/Unifical Staff:Salaries Wages and Allowances:Allowance	046200020 Leave Pay	234 992	246 822	263 042
46 Expenditure:Employee Related Cost/Unifical Staff:Salaries Wages and Allowances:Allowance	046200060 Overtime Structured	818 898	866 394	916 645
46 Expenditure:Employee Related Cost/Unifical Staff:Salaries Wages and Allowances:Allowance	046200070 Standby Allowance	18 954	20 054	21 217
46 Expenditure:Employee Related Cost/Unifical Staff:Social Contributions:Group Life Insurance	046200080 Group Life Insurance	52 279	55 311	58 519
46 Expenditure:Employee Related Cost/Unifical Staff:Salaries Wages and Allowances:Allowance	046200090 Housing Benefits Subsidy	44 168	46 728	49 440
46 Expenditure:Employee Related Cost/Unifical Staff:Social Contributions:Medical	046200110 Medical Aid	471 161	498 498	527 400
46 Expenditure:Employee Related Cost/Unifical Staff:Salaries Wages and Allowances:Allowance	046200130 Uniform Allowance	-	-	-
46 Expenditure:Employee Related Cost/Unifical Staff:Social Contributions:Pension	046200140 Pension or Provident Fund	1 019 657	1 079 006	1 141 591
46 Expenditure:Employee Related Cost/Unifical Staff:Social Contributions:Bargaining Council	046200160 Bargaining Council Levies	2 722	2 879	3 046
46 Expenditure:Employee Related Cost/Unifical Staff:Salaries Wages and Allowances:Allowance	046200180 Travel or Motor Vehicle Allowance	280 065	298 309	313 465
46 Expenditure:Employee Related Cost/Unifical Staff:Salaries Wages and Allowances:Allowance	046200190 Cellular and Telephone Allowance	17 107	18 099	19 149
46 Expenditure:Employee Related Cost/Unifical Staff:Social Contributions:Unemployment Insurance Fund	046200200 Unemployment Insurance Fund	39 792	42 100	44 541

## KWADUKUZA MUNICIPALITY - DRAFT

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KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING

Item	Segment Desc	Budget 2019/20	Indicative 2020/21	Indicative 2021/22
	<b>Salaries and Allowances</b>			
47 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	047200000 Basic Salary and Wages	2 330 005	2 528 626	2 675 266
47 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	047200010 Bonus	199 157	210 719	222 941
47 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	047200020 Leave Pay	85 730	90 703	95 963
47 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	047200060 Overtime: Structured	151 745	160 547	169 858
47 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	047200070 Standby Allowance	-	-	-
47 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insur	047200080 Group Life Insurance	22 657	24 162	25 565
47 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	047200090 Housing Benefits Subsidy	28 620	28 164	29 797
47 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	047200110 Medical Aid	353 354	373 849	395 532
47 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	047200130 Uniform Allowance	-	-	-
47 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension	047200140 Pension or Provident Fund	536 641	566 708	599 577
47 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Beigaining Council	047200160 Beigaining Council Levies	1 426	1 508	1 566
47 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	047200180 Travel or Motor Vehicle Allowance	-	-	-
47 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	047200190 Cellular and Telephone Allowance	-	-	-
47 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment In	047200200 Unemployment Insurance Fund	20 303	21 480	22 725
		3 786 848	4 006 485	4 238 951
	<b>Repairs and Maintenance</b>			
47 Expenditure:Contracted Services:Contractions:Maintenance of Buildings and Facilities	04725010 Buildings and Fences Maintenance	42 360	44 817	47 415
		42 360	44 817	47 416
	<b>General Expenses</b>			
47 Expenditure:Operational Cost:Workmen's Compensation Fund	047200230 Workmen's Compensation	27 244	28 824	30 495
47 Expenditure:Operational Cost:Skills Development Fund Levy	047200240 Skills Development Levy	27 244	28 824	30 495
47 Expenditure:Operating Leases:Furniture and Office Equipment	047260070 Lease Office Machinery and Equipment	1 426	1 509	1 587
47 Expenditure:Inventory Consumed:Consumables:Standard Rated	047260200 Cleaning Materials	17 152	18 146	19 189
47 Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	047260800 Travel and Subsistence	6 899	7 300	7 723
47 Expenditure:Default	047260970 Electricity and Rates Costing	142 127	150 371	159 092
		222 092	234 974	248 602
	<b>Depreciation</b>			
47 Expenditure:Depreciation and Amortisation:Depreciation:Community Assets:Community Fac	047 Community Facilities Depreciation	5 128	5 410	5 707
47 Expenditure:Depreciation and Amortisation:Depreciation:Other Assets:Operational Buildings	047 Operational Buildings Depreciation	6 264	6 603	6 972
47 Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	047 Computer Equipment Depreciation	669	704	743
47 Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	047 Furniture and Office Equipment Depreciation	3 713	3 917	4 132
47 Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	047 Machinery and Equipment Depreciation	6 724	7 064	7 484
47 Expenditure:Depreciation and Amortisation:Depreciation:Transport Assets	047 Transport Assets Depreciation	91 092	96 102	101 368
		113 587	119 835	126 426
		(1 102 294)	(1 168 569)	(1 234 589)

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

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Item	Segment Desc	Draft			Indicative 2021/22
		Budget 2019/20	Indicative 2020/21	Indicative 2021/22	
	<b>Cemetery</b>				
	<b>Income</b>				
56	Revenue: Non-exchange Revenue: Transfers and Subsidies: Operational: Monetary Allocation	(1 229 094)	(1 377 747)	(1 544 379)	
56	Revenue: Non-exchange Revenue: Transfers and Subsidies: Capital: Monetary Allocations: Municipal Infrastructure Grant	-	-	-	
56	Revenue: Exchange Revenue: Sales of Goods and Rendering of Services: Cemetery and Burial Fees	(560 745) (1 789 839)	(593 268) (1 971 015)	(627 677) (2 172 056)	
	<b>Salaries and Allowances</b>				
56	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Basic	1 925 463	2 037 140	2 155 294	
56	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Bonus	157 305	165 429	176 082	
56	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Leave Pay	84 119	88 898	94 160	
56	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Overtime: Structured	279 062	295 248	312 372	
56	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Standby Allowance	62 741	66 380	70 230	
56	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Group Life Insurance	19 420	20 546	21 738	
56	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Housing Subsidy	-	-	-	
56	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Medical Aid	203 342	215 136	227 614	
56	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Uniform Allowance	-	-	-	
56	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Pension	424 434	449 051	475 096	
56	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Pension	259	274	290	
56	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Bargaining Council Levies	-	-	-	
56	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Travel or Motor Vehicle Allowance	7 387	7 816	8 259	
56	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Cellular and Telephone Allowance	20 999	22 217	23 506	
56	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Unemployment Insurance Fund	3 184 532	3 369 235	3 564 650	
	<b>Repairs and Maintenance</b>				
56	Expenditure: Contracted Services: Contractors: Maintenance of Buildings and Facilities	302 944	320 515	339 105	
56	Expenditure: Contracted Services: Contractors: Maintenance of Equipment	5 981	6 328	6 695	
56	Expenditure: Contracted Services: Contractors: Maintenance of Equipment	87 848	92 943	98 304	
		396 774	419 786	444 134	
	<b>General Expenses</b>				
56	Expenditure: Operational Cost: Workmen's Compensation Fund	22 186	23 473	24 835	
56	Expenditure: Operational Cost: Skills Development Fund Levy	22 165	23 473	24 835	
56	Expenditure: Contracted Services: Outsourced Services: Professional Staff	211 800	224 084	237 081	
56	Expenditure: Inventory Consumables: Standard Rated	27 743	29 352	31 054	
56	Expenditure: Operational Cost: Indigent Relief	227 428	254 984	285 787	
56	Expenditure: Contracted Services: Outsourced Services: Burial Services	64 647	72 466	81 230	
56	Expenditure: Operational Cost: Municipal Services	136 573	144 800	152 987	
56	Expenditure: Operational Cost: Fuel	160 721	170 043	179 906	
56	Expenditure: Default	8 615	9 115	9 843	
56	Expenditure: Operational Cost: Uniform and Protective Clothing	84 720	89 634	94 833	
56	Expenditure: Operational Cost: Wet Fuel	850 906	953 819	1 069 179	



**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Budget	Indicative	Indicative
56 Expenditure:Contracted Services Outsourced Services:Burial Services	0656261290 Pauper Burials	2319 20	2020 21	2021 22
56 Expenditure:Operational Cost:Vehicle Tracking	0656261530 Tracking Fees	142 876	151 288	160 042
56 Expenditure:Inventory Consumed:Materials and Supplies	0656261804 Macro Burn Cremator Casing	4 446	4 704	4 976
		36 113	56 528	108 202
		2 051 160	2 247 493	2 464 570
	Depreciation			
56 Expenditure:Depreciation and Amortisation:Depreciation:Roads Infrastructure:Roads	066 Roads Depreciation	563 275	615 365	649 199
56 Expenditure:Depreciation and Amortisation:Depreciation:Storm water Infrastructure:Drainag	066 Stormwater Depreciation	123 610	130 402	137 581
56 Expenditure:Depreciation and Amortisation:Depreciation:Community Assets:Community Faci	066 Community Facilities Depreciation	609 528	643 052	678 420
56 Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	066 Furniture and Office Equipment Depreciation	3 172	3 346	3 530
56 Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	066 Machinery and Equipment Depreciation	2 185	2 306	2 433
56 Expenditure:Depreciation and Amortisation:Depreciation:Transport Assets	066 Transport Assets Depreciation	2 962	3 114	3 285
		1 324 721	1 397 581	1 474 448
		5 167 348	5 483 080	5 775 746
	Executive Management			
	Salaries and Allowances			
65 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	065200000 Basic Salary and Wages	1 910 200	2 020 992	2 138 209
65 Expenditure:Employee Related Cost:Senior Management:Executive Director: Basic Salaries	065 ED Community Services Basic Salary and Wages	1 104 425	1 158 482	1 236 254
65 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowa	065 ED Travel Allowance	180 000	190 440	201 486
65 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowa	065 ED Pension	198 852	210 385	222 586
65 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowa	065 ED Cellular and Telephone Allowance	14 520	15 352	16 253
65 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowa	065 ED Unemployment Insurance	118 692	125 545	132 825
65 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowa	065 ED Bargaining Council Levies	2 020	2 137	2 261
65 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowa	065 ED Group Life Insurance	130	137	145
65 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	065200010 Bonus	157 990	167 121	176 814
65 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	065200020 Leave Pay	61 674	65 252	69 036
65 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	065200060 Overtime: Structured	-	-	-
65 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	065200070 Standby Allowance	-	-	-
65 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	065200080 Group Life Insurance	16 506	17 548	18 566
65 Expenditure:Employee Related Cost:Senior Management:Chief Financial Officer:Salaries	065200090 Housing Benefits Subsidy	15 578	16 481	17 437
65 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	065200110 Medical Aid	124 235	131 440	139 064
65 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	065200130 Uniform Allowance	-	-	-
65 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension	065200140 Pension or Provident Fund	392 623	415 395	439 488
65 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Coun	065200160 Bargaining Council Levies	648	686	725
65 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	065200180 Travel or Motor Vehicle Allowance	262 375	277 693	293 893
65 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	065200190 Cellular and Telephone Allowance	21 384	22 624	23 936
65 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment	065200200 Unemployment Insurance Fund	7 371	7 799	8 251
		4 538 243	4 855 419	5 137 033
	Repairs and Maintenance			

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## pairs and Maintenance

**KWADUKUZA MUNICIPALITY - DRAFT**  
**BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - DPERATING**

Item	Segment Desc	Budget	Indicative	Indicative
70 Expenditure:Contracted Services:Contractor:Maintenance of Buildings and Facilities	070235010 Buildings and Fences Maintenance	2019/20	2120/21	2021/22
70 Expenditure:Contracted Services:Contractor:Maintenance of Unspecified Assets	070235080 Parks Maintenance	311 648	329 935	349 071
70 Expenditure:Contracted Services:Contractor:Maintenance of Equipment	070235210 Tools and Equipment	5 527	5 847	6 187
70 Expenditure:Contracted Services:Contractor:Maintenance of Equipment	070235220 Vehicles and Plant	56 078	59 331	62 772
70 Expenditure:Contracted Services:Contractor:Maintenance of Buildings and Facilities	070235260 Public Toilets	701 212	741 882	784 911
70 Expenditure:Contracted Services:Outsourced Services:Cleaning and Grass Cutting Services	070235340 Grass Cutting	850 868	900 219	952 431
		24 197 060	27 123 579	30 404 045
		25 122 594	29 160 793	32 559 418
<b>General Expenses</b>				
70 Expenditure:Operational Cost:Workmen's Compensation Fund	070200230 Workmen's Compensation	113 982	120 892	127 887
70 Expenditure:Operational Cost:Skills Development Fund Levy	070200240 Skills Development Levy	113 679	120 272	127 248
70 Expenditure:Contracted Services:Outsourced Services:Professional Staff	070250001 Consultants and Outsourced	264 750	280 105	296 352
70 Expenditure:Operational Cost:Printing Publications and Books	070280070 Lease Office Machinery and Equipment	77	82	87
70 Expenditure:Operational Cost:Indigent Relief	070280100 Philing and Stationery	18 003	19 047	20 152
70 Expenditure:Operational Cost:Insurance	070280380 Indigent Support	17 132 371	19 204 449	21 527 135
70 Expenditure:Operational Cost:Professional Bodies Membership and Subscription	070280480 Plot Cleaning Expenses	103 981	110 012	116 393
70 Expenditure:Operational Cost:Insurance Underwriting:Premiums	070280560 Subscriptions	28 101	29 730	31 455
70 Expenditure:Inventory Consumed:Materials and Supplies	070280570 Insurance General	45 886	48 548	51 364
70 Expenditure:Operational Cost:Municipal Services	070280700 Seeds	152 822	161 474	170 840
70 Expenditure:Operational Cost:Well Fuel	070280740 Water and Sanitation	311 829	329 916	349 051
70 Expenditure:Inventory Consumed:Standard Raped	070280810 Sundry Oils and Fuel	861 184	911 133	953 878
70 Expenditure:Operational Cost:Travel and Subsistence:Accommodation	070280820 Chemicals of Fertilizer	21 461	22 705	24 022
70 Expenditure:Default	070280970 Electricity and Rates Costing	38 952	41 211	43 602
70 Expenditure:Inventory Consumed:Materials and Supplies	070281000 Materials	231 342	244 760	258 956
70 Expenditure:Operational Cost:Uniform and Protective Clothing	070281100 Protective Clothing	413 609	437 599	462 979
70 Expenditure:Operational Cost:Professional Bodies Membership and Subscription	070281120 Institute Membership Fees	391 830	414 556	436 600
70 Expenditure:Operational Cost:Vehicle Tracking	070281530 Tracking Fees	1 887	1 997	2 112
70 Expenditure:Contracted Services:Outsourced Services:Professional Staff	070281570 Parks Master Plan	35 566	37 629	39 811
70 Expenditure:Contracted Services:Outsourced Services:Professional Staff	070282008 Community Resilience Project	62 215	65 824	69 641
70 Expenditure:Default	070290000 Vehicles and Plant Costing	-	-	-
70 Expenditure:Default	070290001 Parks Maintenance Costing	306 121	325 892	344 900
		13 733 307	14 528 839	15 372 569
		34 384 756	37 457 472	40 838 833
<b>Depreciation</b>				
70 Expenditure:Depreciation and Amortisation:Depreciation:Roads Infrastructure:Roads	070 Roads Depreciation	145 199	153 185	161 611
70 Expenditure:Depreciation and Amortisation:Depreciation:Storm water Infrastructure:Drainag	070 Stormwater Depreciation	14 110	14 886	15 704
70 Expenditure:Depreciation and Amortisation:Depreciation:Solid Waste Infrastructure:Landfill	070 Solid Waste Depreciation	23 438	24 727	26 087
70 Expenditure:Depreciation and Amortisation:Depreciation:Community Assets:Community Fea	070 Community Facilities Depreciation	138 985	146 629	154 993
70 Expenditure:Depreciation and Amortisation:Depreciation:Community Assets:Sport and Recr	070 Sport and Recreation Facilities Depreciation	32 843	34 649	36 555
70 Expenditure:Depreciation and Amortisation:Depreciation:Other Assets:Operational Buildin	070 Operational Buildings Depreciation	19 646	20 726	21 866
70 Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	070 Computer Equipment Depreciation	15 686	16 548	17 468
70 Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	070 Furniture and Office Equipment Depreciation	36 585	37 542	39 607

## KWADUKUZA MUNICIPALITY - DRAFT

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Item	Segment Desc	Budget 2019/20	Indicative 2020/21	Indicative 2021/22
70	Expenditure: Depreciation and Amortisation: Machinery and Equipment	124 122	130 949	138 151
70	Expenditure: Depreciation and Amortisation: Transport Assets	16 263	17 157	18 101
		565 876	596 999	629 834
70	Revenue: Default	(13 733 307)	(14 529 839)	(15 372 569)
		(13 733 307)	(14 529 839)	(15 372 569)
		21 798 487	23 061 102	24 396 855
	Sports and Recreation			
	Income			
75	Revenue: Exchange Revenue: Operational Revenue: Sale of Property	-	-	-
75	Revenue: Non-exchange Revenue: Transfers and Subsidies: Capital Monetary Allocations: PR	-	-	-
75	Revenue: Non-exchange Revenue: Transfers and Subsidies: Capital Monetary Allocations: PR	-	-	-
75	Revenue: Non-exchange Revenue: Transfers and Subsidies: Operational Monetary Allocation	(72 969)	(77 202)	(81 679)
75	Revenue: Exchange Revenue: Rental from Fixed Assets: Non-market Related Property Plant	(72 969)	(77 202)	(81 679)
	Salaries and Allowances	736 598	779 321	824 522
75	Expenditure: Employee Related Cost: Municipal Staff Salaries Wages and Allowances: Basic	-	-	-
75	Expenditure: Employee Related Cost: Municipal Staff Salaries Wages and Allowances: Basic	59 983	63 462	67 143
75	Expenditure: Employee Related Cost: Municipal Staff Salaries Wages and Allowances: Allowance	23 126	24 467	25 888
75	Expenditure: Employee Related Cost: Municipal Staff Salaries Wages and Allowances: Allowance	50 432	53 357	56 451
75	Expenditure: Employee Related Cost: Municipal Staff Salaries Wages and Allowances: Allowance	-	-	-
75	Expenditure: Employee Related Cost: Municipal Staff Salaries Wages and Allowances: Allowance	6 296	6 684	7 050
75	Expenditure: Employee Related Cost: Municipal Staff Social Contributions: Group Life Insurance	-	-	-
75	Expenditure: Employee Related Cost: Municipal Staff Social Contributions: Group Life Insurance	135 782	143 657	151 989
75	Expenditure: Employee Related Cost: Municipal Staff Social Contributions: Medical	-	-	-
75	Expenditure: Employee Related Cost: Municipal Staff Salaries Wages and Allowances: Allowance	-	-	-
75	Expenditure: Employee Related Cost: Municipal Staff Social Contributions: Pension	129 600	137 116	145 068
75	Expenditure: Employee Related Cost: Municipal Staff Social Contributions: Bargaining Council Levies	778	823	870
75	Expenditure: Employee Related Cost: Municipal Staff Salaries Wages and Allowances: Allowance	-	-	-
75	Expenditure: Employee Related Cost: Municipal Staff Salaries Wages and Allowances: Allowance	-	-	-
75	Expenditure: Employee Related Cost: Municipal Staff Salaries Wages and Allowances: Allowance	8 092	8 561	9 068
75	Expenditure: Employee Related Cost: Municipal Staff Social Contributions: Unemployment Insurance Fund	1 150 689	1 217 425	1 288 041
	Repairs and Maintenance			
75	Expenditure: Contracted Services: Contractors: Maintenance of Buildings and Facilities	35 923	38 007	40 211
75	Expenditure: Contracted Services: Contractors: Maintenance of Buildings and Facilities	381 815	403 960	427 390
75	Expenditure: Contracted Services: Contractors: Maintenance of Buildings and Facilities	417 739	441 967	467 601

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Budget 2019/20	Indicative 2020/21	Indicative 2021/22
	<b>General Expenses</b>			
75 Expenditure:Operational Cost:Workmen's Compensation Fund	075200230 Workmen's Compensation	8 092	8 561	9 058
75 Expenditure:Operational Cost:Skills Development Fund Levy	075200240 Skills Development Levy	8 092	8 561	9 058
75 Expenditure:Inventory Consumed:Consumables-Standard Rated	075260200 Clearing Materials	5 558	5 890	6 221
75 Expenditure:Operational Cost:Municipal Services	075260740 Water and Sanitation	88 354	83 479	98 901
75 Expenditure:Inventory Consumed:Consumables-Standard Rated	075260820 Chemicals of Fertilizer	33 306	36 240	37 283
75 Expenditure:Operating Leases:Machinery and Equipment	075261190 Toilet Hire	33 306	35 240	37 283
		<b>176 714</b>	<b>188 951</b>	<b>197 804</b>
	<b>Depreciation</b>			
75 Expenditure:Depreciation and Amortisation:Depreciation:Roads Infrastructure:Roads	075 Roads Depreciation	103 752	109 459	115 479
75 Expenditure:Depreciation and Amortisation:Depreciation:Storm water Infrastructure:Drainage	075 Stormwater Depreciation	82 314	86 842	91 518
75 Expenditure:Depreciation and Amortisation:Depreciation:Electrical Infrastructure:City Substa	075 Electrical Depreciation	21 333	22 506	23 744
75 Expenditure:Depreciation and Amortisation:Depreciation:Community Assets:Community Faci	075 Community Facilities Depreciation	2 154 688	2 283 744	2 409 350
75 Expenditure:Depreciation and Amortisation:Depreciation:Community Assets:Sport and Recr	075 Sport and Recreation Facilities Depreciation	1 290 362	1 361 332	1 436 205
75 Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	075 Machinery and Equipment Depreciation	57 385	60 541	63 871
		<b>3 719 832</b>	<b>3 824 423</b>	<b>4 140 265</b>
		<b>5 392 002</b>	<b>5 693 578</b>	<b>6 012 034</b>
	<b>Dolphin Park</b>			
	<b>Income</b>			
80 Revenue:Exchange Revenue:Rental from Fixed Asset:Non-market Related:Property Plant	080020080 Park Rental	(660 000)	(680 000)	(700 000)
		<b>(660 000)</b>	<b>(680 000)</b>	<b>(700 000)</b>
		<b>(660 000)</b>	<b>(680 000)</b>	<b>(700 000)</b>
	<b>Environment &amp; Management</b>			
	<b>Income</b>			
152 Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation	152050095 Equitable Share	(1 434 826)	(1 608 382)	(1 802 886)
		<b>(1 434 826)</b>	<b>(1 608 382)</b>	<b>(1 802 886)</b>
	<b>Salaries and Allowances</b>			
152 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	152200000 Basic Salary and Wages	1 105 760	1 189 894	1 237 748
152 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowe	152200010 Bonus	92 147	97 491	103 146
152 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowe	152200020 Leave Pay	15 617	16 522	17 481
152 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowe	152200060 Overtime: Structured	-	-	-
152 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowe	152200070 Standby Allowance	-	-	-
152 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insuranc	152200080 Group Life Insurance	9 675	10 237	10 830
152 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowe	152200090 Housing Benefits Subsidy	-	-	-



**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

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Item	Segment Desc	Budget 2019/20	Indicative 2020/21	Indicative 2021/22
152	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	100 557	106 389	112 559
152	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	-	-	-
152	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension	199 092	210 539	222 857
152	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Council	518	548	580
152	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	288 870	303 508	321 112
152	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	19 246	20 382	21 543
152	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	6 716	7 105	7 517
152	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment Ins	1 836 187	1 942 696	2 055 373
	<b>General Expenses</b>			
152	Expenditure:Operational Cost:Workmen's Compensation Fund	15 293	16 180	17 119
152	Expenditure:Operational Cost:Skills Development Fund Levy	14 719	15 573	16 478
152	Expenditure:Operational Cost:Printing Publications and Books	2 872	3 039	3 215
152	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Ev	4 718	4 961	5 281
152	Expenditure:Contracted Services:Outsourced Services:Professional Staff	125 571	132 854	140 560
152	Expenditure:Operational Cost:Travel and Subsistence:Domestic Accommodation	2 824	2 776	2 937
152	Expenditure:Operational Cost:Uniform and Protective Clothing	2 158	2 283	2 416
152	Expenditure:Contracted Services:Outsourced Services:Professional Staff	750 000	840 709	942 389
152	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	150 000	168 142	188 478
152	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	75 000	84 071	94 239
152	Expenditure:Contracted Services:Outsourced Services:Professional Staff	20 850	23 371	26 198
152	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Ev	18 937	21 227	23 794
152	Expenditure:Contracted Services:Outsourced Services:Professional Staff	1 821	1 927	2 039
152	Expenditure:Contracted Services:Outsourced Services:Professional Staff	188 018	188 337	211 115
152	Expenditure:Contracted Services:Outsourced Services:Professional Staff	112 011	125 558	140 744
152	Expenditure:Contracted Services:Outsourced Services:Professional Staff	112 011	125 558	140 744
152	Expenditure:Contracted Services:Outsourced Services:Professional Staff	28 063	31 388	35 188
152	Expenditure:Contracted Services:Outsourced Services:Professional Staff	1 804 504	1 787 985	1 992 928
		2 005 974	2 122 321	2 245 415
	<b>Development Control</b>			
	<b>Income</b>			
153	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Town Planning an	(334 538)	(353 941)	(374 470)
153	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation	(605 000)	(678 172)	(760 183)
		(939 538)	(1 032 113)	(1 134 653)
	<b>Salaries and Allowances</b>			
153	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	5 093 057	6 451 744	6 825 945
153	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	507 821	537 275	568 437
153	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	137 585	145 544	153 985
153	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	-	-	-
153	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	-	-	-

**KWADUKUZA MUNICIPALITY - DRAFT  
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Item	Segment Desc	Budget 2019/20	Indicative 2020/21	Indicative 2021/22
153 Expenditure:Employee Related CostMunicipal StaffSocial Contributions Group Life Insurance	153200090 Group Life Insurance	55 434	58 649	62 051
153 Expenditure:Employee Related CostMunicipal StaffSalaries Wages and Allowances:Allow	153200090 Housing Benefits Subsidy	11 042	11 682	12 360
153 Expenditure:Employee Related CostMunicipal StaffSocial Contributions:Medical	153200110 Medical Aid	523 001	553 335	585 428
153 Expenditure:Employee Related CostMunicipal StaffSalaries Wages and Allowances:Allow	153200130 Uniform Allowance	-	-	-
153 Expenditure:Employee Related CostMunicipal StaffSocial Contributions:Pension	153200140 Pension or Provident Fund	1 149 765	1 216 453	1 287 007
153 Expenditure:Employee Related CostMunicipal StaffSocial Contributions:Bargaining Council	153200180 Bargaining Council Levies	1 944	2 057	2 176
153 Expenditure:Employee Related CostMunicipal StaffSalaries Wages and Allowances:Allow	153200180 Travel or Motor Vehicle Allowance	1 276 962	1 351 026	1 429 385
153 Expenditure:Employee Related CostMunicipal StaffSalaries Wages and Allowances:Allow	153200190 Cellular and Telephone Allowance	89 813	95 022	100 533
153 Expenditure:Employee Related CostMunicipal StaffSocial Contributions Unemployment Ins	153200200 Unemployment Insurance Fund	29 468	31 177	32 985
		9 860 872	10 453 963	11 060 293
	<b>General Expenses</b>			
153 Expenditure:Operational Cost:Workmen's Compensation Fund	153200230 Workmen's Compensation	81 725	86 465	91 480
153 Expenditure:Operational Cost:Skills Development Fund Levy	153200240 Skills Development Levy	79 171	83 763	88 621
153 Expenditure:Operational Cost:Printing Publications and Books	153260100 Printing and Stationery	60 955	74 013	78 306
153 Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	153260300 Travel and Subsistence	8 362	8 847	9 360
153 Expenditure:Operational Cost:Uniform and Protective Clothing	153261100 Protective Clothing	21 180	22 408	23 706
153 Expenditure:Contracted Services:Outsourced Services:Professional Staff	153261681 KDM Land Use Survey	250 000	280 236	314 130
153 Expenditure:Contracted Services:Outsourced Services:Professional Staff	153261681 KDM Land Use Survey	250 000	280 236	314 130
153 Expenditure:Operational Cost:Advertising Publicity and Marketing Corporate and Municipal	153261701 Street Naming Activities	75 000	84 071	94 239
153 Expenditure:Operational Cost:Advertising Publicity and Marketing Corporate and Municipal	153261737 Awareness Programme	30 000	33 628	37 696
153 Expenditure:Inventory Consumed:Materials and Supplies	153261819 Merville Town Establishment	-	-	-
		865 383	953 668	1 051 663
		9 806 727	10 375 518	10 877 298
	<b>Town Planning</b>			
	<b>Income</b>			
154 Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Town Planning an	154060360 Roads Master Plan	(291 859)	(308 793)	(326 703)
154 Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation	154060360 Roads Master Plan	(5 284 037)	(5 590 511)	(5 914 760)
154 Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Computer Service	154060370 GIS Income	(22 133)	(23 417)	(24 775)
154 Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation	154060370 GIS Income	-	-	-
154 Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Advertisements	Town Planning Advertising 154060350	(900 150)	(952 359)	(1 007 596)
154 Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Building Plan App	Town Planning Fees Bldg Plans 154010040	(476 559)	(504 180)	(533 433)
154 Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Enrolment Fee	Town Planning Fees Enrolment 154010120	(37 053)	(39 215)	(41 489)
154 Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Enrolment Fee	Town Planning Fees Enrolment 154010120	(158 850)	(168 063)	(177 811)
154 Revenue:Exchange Revenue:Operational Revenue:Incidental Cash Surpluses	Town Planning Veige Deposit 154060340	(7 170 649)	(7 386 547)	(8 026 567)
	<b>Salaries and Allowances</b>			
154 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	154200000 Basic Salary and Wages	3 559 529	3 765 961	3 984 408
154 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	154200010 Bonus	296 627	313 832	332 034
154 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	154200020 Leave Pay	119 643	126 583	133 925

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Item	Segment Desc	Draft	Indicative 2020/21	Indicative 2021/22
154	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	1542000060 Overtime: Structured	7 066	7 910
154	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	1542000070 Standby Allowance	-	-
154	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insurance	1542000080 Group Life Insurance	29 615	33 150
154	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	1542000090 Housing Benefits Subsidy	20 114	22 515
154	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	154200110 Medical Aid	185 924	208 117
154	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	154200130 Uniform Allowance	-	-
154	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension	154200140 Pension or Provident Fund	670 950	751 037
154	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Council	154200160 Bargaining Council Levies	1 428	1 596
154	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	154200180 Travel or Motor Vehicle Allowance	382 812	428 507
154	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	154200190 Cellular and Telephone Allowance	27 799	31 117
154	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment Ins	154200200 Unemployment Insurance Fund	16 271	18 213
			5 317 777	5 952 528
		<b>Repairs and Maintenance</b>		
154	Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities	154235010 Buildings and Fences Maintenance	14 287	16 003
154	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	154235210 Tools and Equipment	15 885	17 761
154	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	154235230 Vehicles and Plant	38 385	42 966
			68 566	76 750
		<b>General Expenses</b>		
154	Expenditure:Operational Cost:Workmen's Compensation Fund	154200230 Workmen's Compensation	44 361	49 657
154	Expenditure:Operational Cost:Skills Development Fund Levy	154200240 Skills Development Levy	43 596	48 800
154	Expenditure:Operating Leases:Furniture and Office Equipment	154260070 Lease Office Machinery and Equipment	474 392	531 017
154	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Ex	154260160 Conferences and Workshops	71 440	79 968
154	Expenditure:Inventory Consumed:Consumables:Standard Rated	154260200 Cleansing Materials	52 950	59 270
154	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Beverage (Serve	154260330 Refreshments	5 192	5 812
154	Expenditure:Operational Cost:Insurance Premiums	154260570 Insurance General	36 890	41 070
154	Expenditure:Operational Cost:Wet Fuel	154260810 Sundry Oils and Fuel	42 282	47 329
154	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	154260900 Travel and Subsistence	55 756	62 412
154	Expenditure:Default	154260970 Electricity and Rates Costing	84 798	94 920
154	Expenditure:Operational Cost:Vehicle Traveling	154261530 Tracking Fees	2 223	2 488
154	Expenditure:Contracted Services:Consultants and Professional Services:Infrastructure and	154261595 Ethembeni/Charltonville Prec. P	478 550	533 433
154	Expenditure:Contracted Services:Outsourced Services:Professional Staff	154261700 SDF Review	1 200 000	1 343 237
154	Expenditure:Contracted Services:Outsourced Services:Professional Staff	154261705 KDM Lums	200 000	223 873
154	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	154261705 KDM Lums	52 950	59 270
154	Expenditure:Operational Cost:Printing Publications and Books	154261737 Awareness Programme	9 351	10 487
154	Expenditure:Operational Cost:Professional Bodies Membership and Subscription	154261738 GIS Printing	23 828	26 672
154	Expenditure:Contracted Services:Consultants and Professional Services:Business and Adv	154261766 Professional Subscriptions	52 950	59 270
154	Expenditure:Operational Cost:Professional Bodies Membership and Subscription	154261767 Property Valuations	-	-
154	Expenditure:Contracted Services:Contractors:Aerial Photography	154261826 KDM Aerial Photography	200 000	223 873
154	Expenditure:Contracted Services:Contractors:Aerial Photography	154261828 Spiluma Implementation	211 800	237 081
154	Expenditure:Contracted Services:Outsourced Services:Professional Staff	154262014 LUMS BYLAW gazetting	211 800	237 081
154	Expenditure:Contracted Services:Consultants and Professional Services:Legal Cost:Legal A	154262015 Municipal Planning and appeals Tribunals fees	211 800	237 081

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Item	Segment Desc	Budget 2019/20	Indicative 2020/21	Indicative 2021/22
154 Expenditure:Contracted Services:Contractors:Transportation	154262016 Transportation Planning	658	590	625
154 Expenditure:Contracted Services:Outsourced Services:Professional Staff	154202017 EDRMS and Plan Tracking Implementation	264 750	280 106	296 352
154 Expenditure:Contracted Services:Outsourced Services:Professional Staff	154262018 KDM LUMS Transitional Measures	127 089	134 451	142 249
154 Expenditure:Contracted Services:Outsourced Services:Professional Staff	154262019 CLEI Co-Funding	100 000	103 800	111 936
154 Expenditure:Contracted Services:Consultants and Professional Services:Infrastructure and	154262020 KDM CBD Regeneration	400 000	423 200	447 746
154 Expenditure:Contracted Services:Consultants and Professional Services:Infrastructure and	Umhlati / Shakastraal Renewal Plan	350 000	370 200	391 777
154 Expenditure:Contracted Services:Consultants and Professional Services:Infrastructure and	Enforcement Policies Review	750 000	793 500	838 523
154 Expenditure:Contracted Services:Consultants and Professional Services:Infrastructure and	Enforcement Policies Review	250 000	264 500	279 841
154 Expenditure:Operational Cost:Advertising Publicity and Marketing Corporate and Municipal	154262021 Outdoor Advertising Revenue Enhancement	21 180	22 408	23 708
154 Expenditure:Operational Cost:External Computer Service:Data Lines	154262022 GIS Integration	222 390	235 289	248 935
		6 250 657	6 613 206	6 996 772
	Depreciation			
154 Expenditure:Depreciation and Amortisation:Depreciation:Roads Infrastructure:Roads	154 Roads Depreciation	24 798	26 161	27 600
154 Expenditure:Depreciation and Amortisation:Depreciation:Community Assets:Community Facilities	154 Community Facilities Depreciation	1 647	1 737	1 833
154 Expenditure:Depreciation and Amortisation:Depreciation:Intangible Assets:Licences and Rigs	154 Licences and Rights Depreciation	695	733	773
154 Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	154 Computer Equipment Depreciation	35 186	37 125	39 166
154 Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	154 Furniture and Office Equipment Depreciation	49 425	52 143	55 011
154 Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	154 Machinery and Equipment Depreciation	4 105	4 391	4 569
		115 858	122 230	128 953
		4 562 219	4 847 640	5 128 436
	Building Control			
	Income			
155 Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Town Planning and	15510260 Town Planning Fees	(253 457)	(278 737)	(294 904)
155 Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation	15505085 Equitable Share	(637 694)	(714 820)	(801 274)
155 Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Building Plan App	155010040 Fees Building Plans	(7 248 330)	(7 558 733)	(8 113 519)
155 Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Sale of Goods:Plu	155010110 Sale of Maps Plans	(72 969)	(77 202)	(81 679)
155 Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Advertisements	155060385 Advertising Application Fees	(1 407 759)	(1 489 409)	(1 576 795)
155 Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Sale of Goods:Pub	Building Control - Road Master Plan 155060360	-	-	-
		(9 630 209)	(10 228 907)	(10 867 172)
	Salaries and Allowances			
155 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	155200000 Basic Salary and Wages	6 802 004	7 196 520	7 613 919
155 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowe	155200010 Bonus	566 834	599 710	634 493
155 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowe	155200020 Leave Pay	294 904	312 029	330 105
155 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowe	155200060 Overtime:Structured	-	-	-
155 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowe	155200070 Standby Allowance	-	-	-
155 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insuranc	155200080 Group Life Insurance	60 396	63 888	67 594
155 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insuranc	155200090 Housing Benefits Subsidy	24 630	26 080	27 592
155 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	155200110 Medical Aid	648 557	686 174	726 972
155 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowe	155200130 Uniform Allowance	-	-	-

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Item	Segment Desc	Budget 2019/20	Indicative 2020/21	Indicative 2021/22
155	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension	1 272 768	1 346 589	1 424 891
155	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Council Levies	2 981	3 154	3 337
155	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	1 506 419	1 593 791	1 686 231
155	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	72 641	76 854	81 311
155	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	46 680	49 367	52 230
155	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment Insurance Fund	11 298 803	11 954 134	12 647 474
	<b>General Expenses</b>			
155	Expenditure:Operational Cost:Workmen's Compensation	93 278	98 889	104 412
155	Expenditure:Inventory Consumed:Consumables:Standard Rated	50 000	52 800	55 988
155	Expenditure:Operational Cost:Skills Development Fund Levy	90 266	95 501	101 040
155	Expenditure:Operational Cost:Printing Publications and Books	74 129	78 428	82 977
155	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	10 450	11 055	11 698
155	Expenditure:Operational Cost:Uniform and Protective Clothing	37 065	39 215	41 489
155	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	32 974	34 887	36 910
155	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	4 833	5 418	6 073
155	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	224 021	251 116	261 487
155	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	50 405	56 501	63 335
155	Expenditure:Operational Cost:Registration Fees:Professional Staff	145 614	163 225	182 967
155	Expenditure:Operational Cost:Registration Fees:Professional Staff	212 820	236 590	267 413
155	Expenditure:Operational Cost:Registration Fees:Professional Staff	1 025 856	1 125 496	1 235 768
	<b>Depreciation</b>			
155	Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	6 387	6 748	7 119
155	Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	11 018	11 624	12 263
155	Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	610	643	679
155	Expenditure:Depreciation and Amortisation:Depreciation:Transport Assets	805	850	897
155	Expenditure:Depreciation and Amortisation:Depreciation:Transport Assets	18 829	19 865	20 958
		2713 280	2 870 593	3 037 028
	<b>Civil Admin</b>			
	<b>Income</b>			
156	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation	(1 729 000)	-	-
156	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation	(1 912 303)	(2 016 537)	(2 166 535)
156	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation	(3 641 308)	(2 016 537)	(2 166 535)
	<b>Salaries</b>			
156	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	2 488 524	2 611 599	2 763 177
156	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	1 985 207	2 100 349	2 222 169
156	Expenditure:Employee Related Cost:Senior Management:Executive Director: Basic Salaries	1 181 304	1 249 820	1 322 309
156	Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowance	96 000	101 568	107 459
156	Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowance	212 694	225 030	238 082



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Item	Segment Desc	Draft		Indicative 2020/21	Indicative 2021/22
		Budget 2019/20			
	<b>Depreciation</b>				
156	Expenditure: Depreciation and Amortisation: Roads Infrastructure: Roads	132 604		139 897	147 591
156	Expenditure: Depreciation and Amortisation: Storm water Infrastructure: Drainage	20 043		21 145	22 308
156	Expenditure: Depreciation and Amortisation: Electrical Infrastructure: MV Substa	54 452		57 447	60 607
156	Expenditure: Depreciation and Amortisation: Community Assets: Community Fac	187 670		176 892	186 621
156	Expenditure: Depreciation and Amortisation: Community Assets: Sport and Recr	13 319		14 051	14 824
156	Expenditure: Depreciation and Amortisation: Other Assets: Operational Buildi	98 660		104 087	109 811
156	Expenditure: Depreciation and Amortisation: Computer Equipment	40 552		42 789	45 142
156	Expenditure: Depreciation and Amortisation: Furniture and Office Equipmen	52 437		55 321	58 363
156	Expenditure: Depreciation and Amortisation: Machinery and Equipment	50 206		52 967	55 880
156	Expenditure: Depreciation and Amortisation: Transport Assets	439		463	488
		630 387		665 058	701 637
		9 344 575		9 891 355	10 430 020
	<b>Civic Buildings</b>				
	<b>Income</b>				
160	Revenue: Exchange Revenue: Rental from Fixed Assets: Non-market Related: Property Plant	(169)		(199)	(211)
		(188)		(199)	(211)
	<b>Salaries And Wages</b>				
160	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Basic	2 543 402		2 690 919	2 848 963
160	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowa	211 250		223 503	236 466
160	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowa	158 953		168 173	177 927
160	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowa	570 627		603 723	638 739
160	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowa	133 500		141 243	149 436
160	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowa	22 181		23 458	24 829
160	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Group Life Insur	15 578		16 481	17 437
160	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowa	116 277		123 021	130 156
160	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Medical				
160	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowa	535 728		566 800	599 674
160	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Pension	1 426		1 508	1 596
160	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Bargaining Coun	73 865		78 170	82 704
160	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowa	15 617		16 523	17 481
160	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowa	22 267		23 558	24 925
160	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Unemployment Ins	7 880		8 337	8 820
160	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowa	4 428 570		4 685 427	4 957 181
	<b>Repairs and Maintenance</b>				
160	Expenditure: Contracted Services: Maintenance of Buildings and Facilities	157 057		166 166	175 904
160	Expenditure: Inventory Consumed: Materials and Supplies	26 187		27 706	29 313
160	Expenditure: Contracted Services: Maintenance of Equipment	144 526		152 908	161 777
		327 770		346 781	366 894

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Item	Segment Desc	Budget 2019/20	Indicative 2020/21	Indicative 2021/22
	<b>General Expenses</b>			
160 Expenditure:Operational Cost:Workers Compensation Fund	160200230 Workers Compensation	31 738	33 579	35 527
160 Expenditure:Operational Cost:Skills Development Fund Levy	160200240 Skills Development Levy	31 591	33 423	35 361
160 Expenditure:Operational Cost:Insurance Underwriting Premiums	160260570 Insurance General	20 861	22 071	23 351
160 Expenditure:Operational Cost:Municipal Services	160260740 Water and Sanitation	183 321	193 963	205 203
160 Expenditure:Operational Cost:Wet Fuel	160260810 Sundry Oils and Fuel	59 761	63 228	68 995
160 Expenditure:Operational Cost:Uniform and Protective Clothing	160261100 Protective Clothing	550 604	582 539	616 326
160 Expenditure:Operational Cost:Vehicle Tracking	160261530 Tracking Fees	8 891	9 407	9 853
		<b>886 768</b>	<b>938 200</b>	<b>992 616</b>
	<b>Depreciation</b>			
160 Expenditure:Depreciation and Amortisation:Depreciation:Electrical Infrastructure:MV Substa	160 Electrical Depreciation	38 342	40 451	42 676
160 Expenditure:Depreciation and Amortisation:Depreciation:Community Assets:Community Fa	160 Community Facilities Depreciation	501 434	529 012	558 108
160 Expenditure:Depreciation and Amortisation:Depreciation:Other Assets:Operational Buildings	160 Operational Buildings Depreciation	492 996	488 461	515 326
160 Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	160 Computer Equipment Depreciation	3 697	3 901	4 115
160 Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	160 Furniture and Office Equipment Depreciation	10 945	11 547	12 182
160 Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	160 Machinery and Equipment Depreciation	19 349	20 413	21 536
		<b>1 036 763</b>	<b>1 083 785</b>	<b>1 153 943</b>
		<b>6 579 682</b>	<b>7 063 993</b>	<b>7 470 424</b>
	<b>Community Halls</b>			
	<b>Income</b>			
165 Revenue:Exchange Revenue:Rental from Fixed Assets:Non-market Related:Property Plant	Community Halls Hire Fees 16520000	(211 800)	(224 084)	(237 081)
165 Revenue:Exchange Revenue:Operational Revenue:Sale of Property	16520000 Halls Hire Fees	-	-	-
		<b>(211 800)</b>	<b>(224 084)</b>	<b>(237 081)</b>
	<b>Salaries and Allowances</b>			
165 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	165200000 Basic Salary and Wages	482 736	510 734	540 357
165 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	165200000 Basic Salary and Wages	1 368 414	1 408 942	1 554 140
165 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	165200010 Bonus	152 079	160 909	170 232
165 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	165200020 Leave Pay	97 645	102 309	109 300
165 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	165200060 Overtime: Structured	25 615	27 101	28 673
165 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	165200070 Standby Allowance	246 831	261 253	276 405
165 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insuranc	165200080 Group Life Insurance	17 912	18 951	20 050
165 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	165200090 Housing Benefits Subsidy	4 536	4 799	5 077
165 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	165200110 Medical Aid	145 541	153 982	162 913
165 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	165200130 Uniform Allowance	-	-	-
165 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension	165200140 Pension or Provident Fund	390 069	412 693	436 629
165 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Council	165200180 Bargaining Council Levies	130	137	145
165 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	165200180 Travel or Motor Vehicle Allowance	-	-	-
165 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	165200190 Cellular and Telephone Allowance	2 462	2 605	2 756

## KWADUKUZA MUNICIPALITY - DRAFT

Item	Segment Desc	Draft	Indicative 2020/21	Indicative 2021/22
165	Expenditure:Employee Related Cost:Municipal Staff:Sodal Contributions:Unemployment Insurance Fund	Budget 2019/20 21 970 2 976 040	23 244 3 148 650	24 583 3 331 272
	<b>Repairs and Maintenance</b>			
165	Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities	1 021 289	1 080 534	1 143 205
165	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	1 434	1 517	1 605
165	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	1 022 732	1 082 051	1 144 810
	<b>General Expenses</b>			
165	Expenditure:Operational Cost:Workmen's Compensation Fund	23 465	24 826	26 268
165	Expenditure:Operational Cost:Skills Development Fund Levy	23 465	24 826	26 266
165	Expenditure:Operational Cost:Printing Publications and Books	530	580	593
165	Expenditure:Inventory Consumed:Consumables:Standard Rated	88 597	93 736	99 172
165	Expenditure:Operational Cost:Insurance Underwriting:Premiums	14 713	15 566	16 469
165	Expenditure:Operational Cost:Municipal Services	178 857	189 231	200 207
165	Expenditure:Contracted Services:Contractors:Pest Control and Fumigation	4 724	4 998	5 288
165	Expenditure:Default	128 037	133 347	141 081
165	Expenditure:Operational Cost:Uniform and Protective Clothing	31 136	32 942	34 852
165	Expenditure:Operational Cost:Licence Agency Fees	9 437	9 984	10 583
165	Expenditure:Inventory Consumed:Materials and Supplies	55 514	58 734	62 140
		558 474	588 750	622 897
	<b>Depreciation</b>			
165	Expenditure:Depreciation and Amortisation:Depreciation:Roads Infrastructure:Roads	102 514	108 152	114 100
165	Expenditure:Depreciation and Amortisation:Depreciation:Storm water Infrastructure:Drainag	23 572	24 869	26 237
165	Expenditure:Depreciation and Amortisation:Depreciation:Community Assets:Community Fed	4 141 028	4 368 785	4 509 068
165	Expenditure:Depreciation and Amortisation:Depreciation:Community Assets:Sport and Recr	15 730	16 596	17 508
165	Expenditure:Depreciation and Amortisation:Depreciation:Other Assets:Operational Buildi	2 118	2 234	2 357
165	Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	6 194	6 535	6 895
165	Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	112 711	118 910	125 450
165	Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	32 337	34 115	35 991
165	Expenditure:Depreciation and Amortisation:Depreciation:Transport Assets	8 608	9 081	9 581
		4 444 312	4 689 276	4 947 186
		8 788 258	9 284 543	9 809 084
	<b>Roads And Stormwater</b>			
	<b>Income</b>			
170	Revenue:Non-exchange Revenue:Transfers and Subsidies:Capital:Monetary Allocations:Ne	(49 771 692)	(52 484 463)	(56 388 465)
170	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation	(11 704 793)	(14 595 927)	(14 780 826)
170	Revenue:Non-exchange Revenue:Transfers and Subsidies:Capital:Monetary Allocations:Pr			

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Budget 2019/20	Indicative 2020/21	Indicative 2021/22
		2019/20	2020/21	2021/22
		(51 476 485)	(67 080 390)	(71 169 281)
	Salaries and Allowances			
170	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Basic	11 940 176	12 632 706	13 365 403
170	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allow	980 765	1 037 649	1 097 833
170	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allow	605 851	640 291	678 168
170	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allow	462 103	498 305	517 261
170	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allow	-	-	-
170	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Group Life Insuranc	162 980	103 853	115 272
170	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Group Life Insuranc	11 042	11 682	12 360
170	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Medical	1 106 220	1 170 381	1 238 283
170	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allow	-	-	-
170	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allow	2 769 353	2 951 135	3 122 501
170	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Bargaining Council	10 109	10 695	11 315
170	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Allow	439 369	455 351	481 782
170	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allow	2 462	2 605	2 756
170	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allow	123 560	130 726	135 309
170	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Unemployment Insuranc	7 890	8 337	8 820
170	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allow	18 572 890	19 650 117	20 789 824
	Repairs and Maintenance			
170	Expenditure: Contracted Services: Contractors: Maintenance of Equipment	65 910	69 733	73 777
170	Expenditure: Inventory Consumed: Materials and Supplies	355 370	375 981	397 788
170	Expenditure: Contracted Services: Contractors: Maintenance of Equipment	2 513 425	2 658 204	2 813 438
170	Expenditure: Contracted Services: Contractors: Maintenance of Unspecified Assets	2 086 650	3 814 739	2 695 706
170	Expenditure: Contracted Services: Contractors: Maintenance of Unspecified Assets	297 367	314 614	332 862
170	Expenditure: Contracted Services: Contractors: Maintenance of Unspecified Assets	5 298 371	5 927 974	6 544 824
170	Expenditure: Contracted Services: Contractors: Maintenance of Unspecified Assets	4 328 572	4 853 213	5 440 186
170	Expenditure: Contracted Services: Contractors: Maintenance of Unspecified Assets	14 936 865	18 015 459	18 398 892
	General Expenses			
170	Expenditure: Operational Cost: Workmen's Compensation Fund	139 106	147 174	155 710
170	Expenditure: Operational Cost: Skills Development Fund Levy	138 245	146 263	154 746
170	Expenditure: Contracted Services: Outsourced Services: Professional Staff	1 164 900	1 232 464	1 303 947
170	Expenditure: Operational Cost: Insurance Underwriting: Premiums	248 586	262 985	278 239
170	Expenditure: Operational Cost: Fuel	876 431	927 317	981 102
170	Expenditure: Operational Cost: Vehicle Tracking	48 903	51 739	54 740
170	Expenditure: Default	313 357	331 532	350 761
170	Expenditure: Default	8 157 648	8 609 832	9 108 981



## KWADUKUZA MUNICIPALITY - DRAFT

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**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Budget 2019/20	Indicative 2020/21	Indicative 2021/22
	<b>Street Sweeping</b>			
	<b>Salaries and Allowances</b>			
172 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	172200000 Basic Salary and Wages	6 146 115	6 502 589	6 679 740
172 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	172200010 Bonus	475 205	502 767	531 928
172 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	172200020 Leave Pay	205 120	217 017	229 604
172 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	172200060 Overtime; Structured	1 100 779	1 164 624	1 232 173
172 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	172200070 Standby Allowance	570 246	603 321	638 313
172 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insuranc	172200080 Group Life Insurance	49 897	52 791	55 852
172 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	172200090 Housing Benefits Subsidy	-	-	-
172 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	172200110 Medical Aid	518 620	548 700	580 525
172 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	172200120 Uniform Allowance	-	-	-
172 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension	172200140 Pension or Provident Fund	1 287 324	1 361 969	1 440 984
172 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Councl	172200160 Bargaining Council Levies	6 998	7 404	7 834
172 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	172200180 Travel or Motor Vehicle Allowance	-	-	-
172 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	172200190 Cellular and Telephone Allowance	-	-	-
172 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment Insu	172200200 Unemployment Insurance Fund	70 029	74 091	78 388
		10 430 335	11 035 294	11 675 341
	<b>Repairs and Maintenance</b>			
172 Expenditure:Contracted Services:Contractors:Maintenance of Equipment	172205210 Tools and Equipment	72 901	77 129	81 602
		72 901	77 129	81 602
	<b>General Expenses</b>			
172 Expenditure:Operational Cost:Workmen's Compensation Fund	172200230 Workmen's Compensation	70 029	74 091	78 388
172 Expenditure:Operational Cost:Skills Development Fund Levy	172200240 Skills Development Levy	70 029	74 091	78 388
		140 059	148 182	156 777
		10 643 294	11 250 505	11 913 170
	<b>Staff Housing</b>			
	<b>Income</b>			
180 Revenue:Exchange Revenue:Rental from Fixed Assets:Non-market Related:Property Plant	180020140 Rent	(14 036)	(14 860)	(15 711)
		(14 036)	(14 860)	(15 711)
	<b>General Expenses</b>			
180 Expenditure:Operational Cost:Insurance Underwriting Premiums	180200570 Insurance General	18 895	19 991	21 150
		18 895	19 991	21 150
	<b>Depreciation</b>			
180 Expenditure:Depreciation and Amortisation:Depreciation: Furniture and Office Equipment	180 Furniture and Office Equipment Depreciation	349	369	389
180 Expenditure:Depreciation and Amortisation:Depreciation: Machinery and Equipment	180 Machinery and Equipment Depreciation	710	749	790

## KWADUKUZA MUNICIPALITY - DRAFT

			Segment Desc	Budget 2019/20	Indicative 2020/21	Indicative 2021/22
				1 059	1 117	1 179
				5 918	6 258	6 618
			<b>Information Technology</b>			
			<b>Income</b>			
210	Revenue: Non-exchange Revenue: Transfers and Subsidies: Operational/Monetary Allocation		21022565 Municipal Systems Improvement Grant (MSIG)	-	-	-
			<b>Salaries and Allowances</b>			
210	Expenditure: Employee Related Cost: Municipal Staff Salaries Wages and Allowances: Basic		2102000000 Basic Salary and Wages	2 790 314	2 952 152	3 123 377
210	Expenditure: Employee Related Cost: Municipal Staff Salaries Wages and Allowances: Allowance		2102000010 Bonus	232 526	246 013	260 281
210	Expenditure: Employee Related Cost: Municipal Staff Salaries Wages and Allowances: Allowance		2102000020 Leave Pay	106 962	113 156	119 729
210	Expenditure: Employee Related Cost: Municipal Staff Salaries Wages and Allowances: Allowance		2102000060 Overtime: Structured	8 128	8 600	9 098
210	Expenditure: Employee Related Cost: Municipal Staff Salaries Wages and Allowances: Allowance		2102000070 Standby Allowance	-	-	-
210	Expenditure: Employee Related Cost: Municipal Staff Social Contributions: Group Life Insurance		2102000080 Group Life Insurance	28 109	29 739	31 464
210	Expenditure: Employee Related Cost: Municipal Staff Salaries Wages and Allowances: Allowance		2102000090 Housing Benefits Subsidy	15 578	16 481	17 437
210	Expenditure: Employee Related Cost: Municipal Staff Social Contributions: Medical		2102000110 Medical Aid	206 982	218 564	231 241
210	Expenditure: Employee Related Cost: Municipal Staff Salaries Wages and Allowances: Allowance		2102000130 Uniform Allowance	-	-	-
210	Expenditure: Employee Related Cost: Municipal Staff Social Contributions: Pension		2102000140 Pension or Provident Fund	521 621	551 875	583 883
210	Expenditure: Employee Related Cost: Municipal Staff Social Contributions: Bargaining Council Levies		2102000160 Bargaining Council Levies	1 296	1 371	1 451
210	Expenditure: Employee Related Cost: Municipal Staff Salaries Wages and Allowances: Allowance		2102000180 Travel or Motor Vehicle Allowance	264 591	279 938	296 174
210	Expenditure: Employee Related Cost: Municipal Staff Salaries Wages and Allowances: Allowance		2102000190 Cellular and Telephones Allowance	21 384	22 624	23 936
210	Expenditure: Employee Related Cost: Municipal Staff Social Contributions: Unemployment Ins		2102000200 Unemployment Insurance Fund	17 656	18 581	19 764
				4 214 748	4 439 203	4 717 937
			<b>Repairs and Maintenance</b>			
210	Expenditure: Contracted Services: Contractors: Maintenance of Equipment		210235230 Vehicles and Plant	33 458	35 398	37 452
210	Expenditure: Contracted Services: Contractors: Maintenance of Equipment		210235262 Systems Maintenance	-	-	-
210	Expenditure: Contracted Services: Contractors: Maintenance of Equipment		210235450 Hardware Support	228 158	241 391	255 382
				261 616	276 790	292 844
			<b>General Expenses</b>			
210	Expenditure: Operational Cost: Workmen's Compensation Fund		2102000230 Workmen's Compensation	34 595	36 601	38 724
210	Expenditure: Operational Cost: Skills Development Fund Levy		2102000240 Skills Development Levy	34 065	36 041	38 132
210	Expenditure: Contracted Services: Contractors: Maintenance of Equipment		210260080 Computer Cabling Repairs	124 337	131 549	139 179
210	Expenditure: Operational Cost: Printing Publications and Books		210260100 Printing and Stationery	29 334	31 036	32 836
210	Expenditure: Operational Cost: Registration Fees: Seminars Conferences Workshops and Ex		210260160 Conferences and Workshops	19 583	20 719	21 921
210	Expenditure: Operational Cost: External Computer Services: Software Licences		210260190 Software Support and Licence	3 793 480	4 013 502	4 246 285
210	Expenditure: Operational Cost: Insurance Underwriting: Premiums		210260570 Insurance General	51 346	54 324	57 474
210	Expenditure: Operational Cost: Municipal Services		210260740 Water and Sanitation	11 533	12 202	12 910
210	Expenditure: Operational Cost: Wet Fuel		210260810 Sundry Oils and Fuel	40 031	42 374	44 832

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Budget	Indicative	Indicative
210 Expenditure:Operational Cost Travel and Substance Domestic:Accommodation	210260900 Travel and Substance	2019/20	2020/21	2021/22
210 Expenditure:Operational Cost Communication: Telephone Fax, Telegraph and Telex	210260920 Telephone Calls and Rentals	67	71	75
210 Expenditure:Default	210260970 Electricity and Rates Costing	3 394 001	3 580 273	3 787 828
210 Expenditure:Operational Cost Vehicle Tracking	210261630 Tracking Fees	44 057	46 612	49 315
210 Expenditure:Operational Cost External Computer Services:Software Licenses	210261749 Microsoft Enterprise Agreement	2 223	2 352	2 488
210 Expenditure:Operational Cost Communication:Cellular Contract (Subscription and Calls)	210262027 3G	1 561 188	1 651 737	1 747 538
210 Expenditure:Operational Cost External Computer Services:Data Lines	210262028 Data Lines and Rental	1 083 030	1 146 845	1 212 305
		731 426	773 849	818 732
		10 544 316	11 579 086	12 250 673
	Depreciation			
210 Expenditure:Depreciation and Amortisation:Depreciation:Community Assets:Community Facilities	210 Community Facilities Depreciation	1 392	1 458	1 538
210 Expenditure:Depreciation and Amortisation:Amortisation:Intangible Assets:Licences and Rights	210 Licences and Rights Depreciation	1 076	1 135	1 197
210 Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	210 Computer Equipment Depreciation	514 527	542 826	572 881
210 Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	210 Furniture and Equipment Depreciation	72 651	76 647	80 862
210 Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	210 Machinery and Equipment Depreciation	18 492	19 509	20 582
		608 128	641 575	676 861
	Capital Charges			
210 Revenue:Default	210260060 Charges to Other Department	(851 747)	(901 149)	(953 415)
		(851 747)	(901 149)	(953 415)
		15 177 050	16 065 505	16 984 800
	Budget And Treasury Office			
	Income			
215 Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Clearance Certificate	215000040 Rates Certificates	(550 000)	(550 000)	(550 000)
215 Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation	215065095 Equitable Share	(770 634)	(863 838)	(968 315)
215 Revenue:Default	215000040 Rates Certificates internal	(15 885)	(16 806)	(17 781)
215 Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Receivables:Sen	21530010 Interest on Arrears	-	-	-
215 Revenue:Non-exchange Revenue:Operational:Transfers and Subsidies:Monetary Allocation	21555001 MAP Grant	-	-	-
215 Revenue:Exchange Revenue:Rental from Fixed Assets:Non-matier: Rental:Property Plant	Protea Heights 94852026	-	-	-
215 Revenue:Non-exchange Revenue:Fines Penalties and Forfeits:Fines:Law Enforcement	215000080 Collection Charges	-	-	-
215 Revenue:Non-exchange Revenue:Fines Penalties and Forfeits:Penalties:Property Rates	215000090 Rates Penalties	(14 000 000)	(15 000 000)	(15 000 000)
215 Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Photocopies and	215010090 Search Fees	(90 000)	(60 000)	(60 000)
215 Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Valuation Services	215010125 Sale of Valuation Rolls	(5 000)	(5 000)	(5 000)
215 Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non	215025015 Interest on Bank Account	(4 063 809)	(4 320 870)	(4 571 269)
215 Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Receivables:Eled	215030010 Interest on Arrears	(6 565 804)	(6 946 821)	(7 349 525)
215 Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Receivables:Men	215030030 Sundry Debtor Interest	(1 000 000)	(1 000 000)	(1 000 000)
215 Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation	215065031 Finance Management Grant	(1 800 000)	(1 800 000)	(1 800 000)
215 Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Valuation Services	215065039 S78 Reviews	(5 000)	(5 000)	(5 000)
215 Revenue:Exchange Revenue:Operational Revenue:Incidental Cash Surpluses	215602500 Sundries	(200 000)	(250 000)	(250 000)
215 Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non	215665143 Interest Income Investment Nedbank 9996 19832841	(5 213)	(5 516)	(5 836)

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Item	Segment Desc.	Draft	Indicative 2020/21	Indicative 2021/22
Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665144 Interest Income Investment Nedbank 9897 19832841	(9 184)	(9 716)	(10 280)
Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665145 Interest Income Investment FNB 71039219855	(1 797 110)	(1 901 343)	(2 011 621)
Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665146 Interest Income ABSA 9321063433	(180 753)	(191 237)	(202 329)
Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665147 Interest Income Investment ABSA 9323556707	(767 071)	(811 568)	(858 639)
Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665148 Interest Income Investment Absa KOM Ballito Jundt	(358 076)	(378 945)	(400 818)
Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665149 Interest Income FNB 62363519251	(891 186)	(942 874)	(987 961)
Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665160 Interest Income ABSA 20731166734	(1 251 716)	(1 324 315)	(1 401 126)
Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665151 Dube Village 40 8889 3305 Interest	(2 800)	(2 800)	(2 800)
Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665152 Grootville Priority one 40 889 1427 Interest	(2 800)	(2 800)	(2 800)
Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665153 Housing Accreditation Funds 40 8889 0636 Interest	(200 000)	(220 000)	(240 000)
Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665154 Housing Operation Account 40 8889 0196 Interest	(65 000)	(70 000)	(75 000)
Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665155 Housing Project Account 40 8888 8105 Interest	(2 000 000)	(2 500 000)	(3 000 000)
Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665156 Shayanoya 40 8889 3047 Interest	(10 000)	(11 000)	(12 000)
Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665157 Steve Biko 40 8889 2732 Interest	(4 000)	(4 300)	(4 500)
Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665158 Interest Income Investment Grootville Priority	(16 285)	(17 230)	(18 228)
Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665159 Interest Income Investment Housing Projects	(240 493)	(254 441)	(269 199)
Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665160 Interest Income Investment ABSA 93 2688 3911	(371 770)	(393 333)	(416 146)
Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665161 Interest Income Investment Standard Bank 0587566442	(1 099 273)	(1 163 031)	(1 230 486)
Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665162 Interest Income Nedbank 31337173-5959	(1 523 006)	(1 611 341)	(1 704 798)
Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665163 Interest Income Nedbank 31337173-5975	(479 297)	(507 095)	(536 508)
Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665164 Interest Income Investment Nedbank 1100-482866-456	(2 136 229)	(2 260 130)	(2 391 217)
Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665165 Interest Income Nedbank 41239507-5992	-	-	-
Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665166 Interest Income Investment Dube Village	(14 222)	(15 047)	(15 920)
Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665167 Interest Income Investment ABSA 9330462759 Electri	(152 158)	(160 963)	(170 320)
Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665168 Interest Income ABSA Liquidity 1	(6 254 000)	(6 616 732)	(7 000 502)
Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665169 Interest Income ABSA Liquidity 2	(6 547 155)	(6 925 980)	(7 328 649)
Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665170 Interest Income Investment Shayanoya	(47 246)	(49 987)	(52 885)
Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665171 Interest Income Investment Steve Biko	(52 512)	(55 558)	(58 780)
Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665172 Interest Income Electricity Account	(16 892)	(17 777)	(18 808)
Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665173 Interest Income Electricity Reserve	(33 688)	(35 542)	(37 709)
Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665174 Interest Income Investment NED Dev Cont 1766000029	(1 459 620)	(1 544 278)	(1 633 845)
Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665175 Interest Income Investment Nedbank Ballito Bay Mall	(32 909)	(34 817)	(36 837)
Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	2156658155 Interest ABSA KOM BBM 9339246273 NEW	-	-	-
Revenue:Non-exchange Revenue:Transfers and Subsidies:Capital/Monetary Allocations:Pu	BALLITO JUNCTION ROAD - 935604088	-	-	-
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Development Cha	Electricity Contributions 400509014	-	-	-
Revenue:Non-exchange Revenue:Fines Penalties and Forfeits:Fines:Traffic/Municipal	General Suspense - Contempt of Court (948520002)	-	-	-
Revenue:Exchange Revenue:Operational Revenue:Incidental Cash Surpluses	General Suspense 948520207	-	-	-
Revenue:Exchange Revenue:Operational Revenue:Administrative Handling Fees	GENERAL SUSPENSES CONTRA848520205	-	-	-
Revenue:Exchange Revenue:Operational Revenue:Administrative Handling Fees	GENERAL SUSPENSES REFUND848520221	-	-	-
Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	(GROUND DEPOSIT)946509008	-	-	-
Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational/Allocations In-kind	HALL DEPOSIT946509028	-	-	-
Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	INTEREST INCOME HOUSING OPERATING ACCOUNT	-	-	-



**KWADUKUZA MUNICIPALITY - DRAFT  
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Item	Segment Desc	Budget	Indicative	Indicative
215 Revenue-Exchange Revenue: Rental from Fixed Assets-Non-market Related: Property Plant	PROTEA HEIGHTS Redemption 949530013	2019/20	2020/21	2021/22
215 Revenue-Exchange Revenue: Sales of Goods and Rendering of Services: Photocopies and	REVENUE STAMPS 948520119	-	-	-
215 Revenue-Exchange Revenue: Sales of Goods and Rendering of Services: Valuation Services	Town Treasurer S78 Reviews 2150505099	-	-	-
215 Revenue-Exchange Revenue: Interest Dividend and Rent on Land/Interest Receivables: Non-Town Treasurer Gen Interest on Bank Account 215025015	Town Treasurer Sundry Debtor Interest 215030030	-	-	-
215 Revenue-Exchange Revenue: Operational Revenue: Administrative Cash Surpluses	Town Treasurer General Surpluses 215060250	-	-	-
215 Revenue-Exchange Revenue: Operational Revenue: Administrative Handling Fees	Town Treasurer General Admin Charges 215060001	(21 180)	(22 406)	(23 706)
215 Revenue-Exchange Revenue: Operational Revenue: Bad Debts Recovered	Town Treasurer General Bad Debts Recovered 215060365	-	-	-
215 Revenue-Exchange Revenue: Operational Revenue: Collection Charges	Town Treasurer General Collection Charges 215000980	(6 000 000)	(6 500 000)	(6 500 000)
215 Revenue-Exchange Revenue: Sales of Goods and Rendering of Services: Photocopies and	Town Treasurer General Fees Search 215010075	-	-	-
215 Revenue-Exchange Revenue: Sales of Goods and Rendering of Services: Photocopies and	Town Treasurer General Fees Search 215010075	-	-	-
215 Revenue-Exchange Revenue: Interest Dividend and Rent on Land/Interest Receivables: Non-Town Treasurer General Interest on Airmats 215030010	Town Treasurer General Interest on Airmats 215030010	-	-	-
215 Revenue-Exchange Revenue: Operational Revenue: Administrative Handling Fees	Town Treasurer General Penalty on RD Cheques 215030001	-	-	-
215 Revenue-Exchange Revenue: Sales of Goods and Rendering of Services: Clearance Certificate	Town Treasurer General Rates Certificates 21500040	-	-	-
215 Revenue-Non-exchange Revenue: Fines Penalties and Forfeits: Property Rates	Town Treasurer General Rates Penalties 21500090	-	-	-
215 Revenue-Exchange Revenue: Sales of Goods and Rendering of Services: Valuation Services	Town Treasurer General Sale of Valuation Rolls 215010125	-	-	-
215 Revenue-Exchange Revenue: Operational Revenue: Administrative Handling Fees	UNIDENTIFIED DEP TRANSFER 948520169	(63 038 893)	(67 380 970)	(70 246 748)
<b>Salaries and Allowance</b>				
215 Expenditure-Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Basic	215200000 Basic Salary and Wages	20 736 393	21 939 104	23 211 572
215 Expenditure-Employee Related Cost: Senior Management: Executive Director: Basic Salaries	215 CFO Basic Salary and Wages	1 121 792	1 186 856	1 256 693
215 Expenditure-Employee Related Cost: Senior Management: Executive Director: Travel Allowance	215 CFO Travel Allowance	475 104	502 650	531 814
215 Expenditure-Employee Related Cost: Senior Management: Executive Director: Travel Allowance	215 CFO Pension	293 909	310 956	328 992
215 Expenditure-Employee Related Cost: Senior Management: Executive Director: Travel Allowance	215 CFO Cellular and Telephone Allowance	14 520	15 382	16 253
215 Expenditure-Employee Related Cost: Senior Management: Executive Director: Travel Allowance	215 CFO Bonus	147 163	156 699	164 729
215 Expenditure-Employee Related Cost: Senior Management: Executive Director: Travel Allowance	215 CFO Unemployment Insurance	2 020	2 137	2 261
215 Expenditure-Employee Related Cost: Senior Management: Executive Director: Travel Allowance	215 CFO Bargaining Council Levies	130	137	145
215 Expenditure-Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Basic	215200000 Basic Salary and Wages	646 990	683 457	723 098
215 Expenditure-Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowance	215200010 Bonus	1 780 815	1 894 103	1 993 380
215 Expenditure-Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowance	215200020 Leave Pay	653 617	691 526	731 635
215 Expenditure-Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowance	215200060 Overtime: Structured	346 230	368 427	389 796
215 Expenditure-Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowance	215200070 Standby Allowance	-	-	-
215 Expenditure-Employee Related Cost: Municipal Staff: Social Contributions: Group Life Insurance	215200080 Group Life Insurance	206 555	218 536	231 210
215 Expenditure-Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowance	215200090 Housing Benefits Subsidy	128 563	136 020	143 909
215 Expenditure-Employee Related Cost: Municipal Staff: Social Contributions: Medical	215200110 Medical Aid	2 062 079	2 181 679	2 308 217
215 Expenditure-Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowance	215200130 Uniform Allowance	-	-	-
215 Expenditure-Employee Related Cost: Municipal Staff: Social Contributions: Pension	215200140 Pension or Provident Fund	4 214 932	4 459 396	4 718 043
215 Expenditure-Employee Related Cost: Municipal Staff: Social Contributions: Bargaining Council Levies	215200160 Bargaining Council Levies	10 368	10 989	11 606
215 Expenditure-Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowance	215200180 Travel or Motor Vehicle Allowance	1 579 020	1 670 604	1 761 182
215 Expenditure-Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowance	215200190 Cellular and Telephone Allowance	147 550	156 107	165 182
215 Expenditure-Employee Related Cost: Municipal Staff: Social Contributions: Unemployment Insurance	215200200 Unemployment Insurance Fund	141 020	148 199	157 852
215 Expenditure-Employee Related Cost: Municipal Staff: Social Contributions: Unemployment Insurance	215200200 Unemployment Insurance Fund	34 709 769	36 722 936	38 862 866

**KWADUKUZA MUNICIPALITY - DRAFT  
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Item	Segment Desc	Draft			Indicative 2021/22
		Budget 2019/20	Indicative 2020/21		
	Contribution				
215	Expenditure:Operational Cost:Contribution to Provisions:Decommissioning Restoration and				
	215220060 Bad Debt Provision	9 930 243	10 506 197	11 115 557	
		9 930 243	10 506 197	11 115 557	
	Repairs and Maintenance				
215	Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities				
215	215235010 Buildings and Fences Maintenance				
215	Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities				
215	215235010 Buildings and Fences Maintenance	113 059	119 616	126 554	
215	Expenditure:Contracted Services:Contractors:Maintenance of Equipment				
215	215235040 Fire Extinguishers Hydrants				
215	Expenditure:Contracted Services:Contractors:Maintenance of Equipment				
215	215235050 Furniture/Office Machinery and Equipment	5 814	6 151	5 508	
215	Expenditure:Contracted Services:Contractors:Maintenance of Equipment				
215	215235230 Vehicles and Plant	21 233	22 464	23 767	
215	Expenditure:Contracted Services:Contractors:Maintenance of Equipment				
215	215235330 Kitchenware	5 389	5 702	8 033	
215	Expenditure:Contracted Services:Contractors:Maintenance of Equipment				
215	215235642 Health Safety Requirements	22 911	24 240	25 846	
		168 406	178 174	188 508	
	General Expenses				
215	Expenditure:Operational Cost:Workmen's Compensation Fund				
215	215200230 Workmen's Compensation	258 639	273 661	289 534	
215	Expenditure:Operational Cost:Workmen's Compensation Fund				
215	215 CFO Workmen's Compensation	17 586	18 606	19 685	
215	Expenditure:Operational Cost:Skills Development Fund Levy				
215	215200240 Skills Development Levy	255 501	270 320	285 998	
215	Expenditure:Operational Cost:Skills Development Fund Levy				
215	215 CFO Skills Development Levy	16 636	17 600	18 621	
215	Expenditure:Contracted Services:Outsourced Services:Professional Staff				
215	215250001 Consultants and Outsourced	323 429	342 188	362 035	
215	Expenditure:Contracted Services:Outsourced Services:Business and Advisory:Business and				
215	215250001 Consultants and Outsourced	688 350	728 274	770 514	
215	Expenditure:Operating Leases:Furniture and Office Equipment				
215	215260070 Lease Office Machinery and Equipment	152 843	161 708	171 087	
215	Expenditure:Operational Cost:Bank Charges Facility and Card Fees:Bank Accounts				
215	215260090 Bank Charges	2 561 925	2 710 518	2 867 728	
215	Expenditure:Operational Cost:Printing Publications and Books				
215	215260100 Printing and Stationery	332 918	352 227	372 658	
215	Expenditure:Operational Cost:Printing Publications and Books				
215	215260110 Book Purchases	573	608	641	
215	Expenditure:Operational Cost:Cash Discount				
215	215260151 Cashier Shortage	549	580	614	
215	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Ev				
215	215260160 Conferences and Workshops	65 047	68 820	72 811	
215	Expenditure:Inventory Consumed Materials and Supplies				
215	215260170 Medicines	3 228	3 416	3 614	
215	Expenditure:Inventory Consumed Consumables:Standard Rated				
215	215260200 Cleansing Materials	58 629	62 080	65 628	
215	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Beverages (Serv				
215	215260330 Refreshments	10 424	11 028	11 668	
215	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Office Returns				
215	215260420 Deeds Office Returns	200 000	210 000	210 000	
215	Expenditure:Contracted Services:Consultants and Professional Services:Legal Cost:Legal A				
215	215260570 Insurance General	124 457	131 687	139 324	
215	Expenditure:Operational Cost:Insurance Underwriting:Premiums				
215	215260710 Postage	79 005	83 587	88 435	
215	Expenditure:Operational Cost:Communication:Postage/Stamp/Franchising Machines				
215	215260740 Water and Sanitation	5 333	5 642	5 969	
215	Expenditure:Operational Cost:Municipal Services				
215	215260810 Sundry Oils and Fuel	23 952	25 342	26 812	
215	Expenditure:Operational Cost:Wet Fuel				
215	215260900 Travel and Subsistence:Domestic:Accommodation	104 034	110 088	116 452	
215	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation				
215	215260930 Travel and Subsistence	9 000 000	4 000 000	4 000 000	
215	Expenditure:Contracted Services:Consultants and Professional Services:Business and Adv				
215	215260940 Valuation Rolls				
215	Expenditure:Default				
215	215260970 Electricity and Rates Costing	189 160	200 121	211 728	
215	Expenditure:Operational Cost:Uniform and Protective Clothing				
215	215261100 Protective Clothing	44 239	46 805	49 519	
215	Expenditure:Operational Cost:Vehicle Tracking				
215	215261530 Tracking Fees	20 005	21 166	22 394	
215	Expenditure:Operational Cost:Communication:Telephone Fax Telegraph and Telex				
215	215261632 SMS Service	22 285	23 577	24 945	

**KWADUKUZA MUNICIPALITY - DRAFT  
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Item	Segment Desc	Budget	Indicative	Indicative
		2019/20	2020/21	2021/22
215 Expenditure:Contracted Services:Outsourced Services:Waste Management	215261811 MAP Expense - Meter Audit	300 760	318 204	336 600
215 Expenditure:Contracted Services:Outsourced Services:Business and Advisory:Business and	215261849 mSCOA Project	357 125	420 158	444 527
215 Expenditure:Operational Cost:Bank Charges Facility and Card Fees:Bank Accounts	215262028 Bank Charges FNB 62363519251	265	280	296
215 Expenditure:Contracted Services:Contractors:Electrical	215262030 Correct Reading of Meters	153 850	168 063	177 811
215 Expenditure:Operational Cost: Professional Bodies Membership and Subscription	215261120 Membership Fees	10 590	11 204	11 854
215 Expenditure:Contracted Services:Outsourced Services:Business and Advisory:Business and	215262031 Finance Submission of financial statements	863 085	913 144	966 106
215 Expenditure:Operational Cost:Bank Charges Facility and Card Fees:Bank Accounts	215262032 Bank Charges Electricity Reserve	265	280	296
215 Expenditure:Operational Cost:Bank Charges Facility and Card Fees:Bank Accounts	215262033 Bank Charges Electricity Account	265	280	296
215 Expenditure:Operational Cost:Bank Charges Facility and Card Fees:Bank Accounts	215262034 Bank Charges Investment Housing Project	741	784	830
215 Expenditure:Operational Cost:Bank Charges Facility and Card Fees:Bank Accounts	215262035 Bank Charges Investment Grootville Priority	741	784	830
215 Expenditure:Operational Cost:Bank Charges Facility and Card Fees:Bank Accounts	215262036 Bank Charges Investment Shanyanya	741	784	830
215 Expenditure:Operational Cost:Bank Charges Facility and Card Fees:Bank Accounts	215262037 Bank Charges Investment Dube Village	741	784	830
215 Expenditure:Operational Cost:Bank Charges Facility and Card Fees:Bank Accounts	215262038 Bank Charges Investment Stane Biko	741	784	830
215 Expenditure:Operational Cost:Bank Charges Facility and Card Fees:Bank Accounts	215262039 Bank Charges IFA Grant Beach Node	847	896	948
215 Expenditure:Operational Cost:Bank Charges Facility and Card Fees:Bank Accounts	215262040 Bank Charges Investment ABSA IFA Beach Node	847	896	948
215 Expenditure:Operational Cost:Bank Charges Facility and Card Fees:Bank Accounts	215262041 Bank Charges ABSA 9323556 707	847	896	948
215 Expenditure:Operational Cost:Bank Charges Facility and Card Fees:Bank Accounts	215262042 Bank Charges Grants	3 177	3 361	3 566
215 Expenditure:Operational Cost:Bank Charges Facility and Card Fees:Bank Accounts	215262043 Bank Charges Fines	3 389	3 585	3 793
215 Expenditure:Operational Cost:Bank Charges Facility and Card Fees:Bank Accounts	215262044 ABSA Liquidity 1	1 694	1 793	1 997
215 Expenditure:Operational Cost:Bank Charges Facility and Card Fees:Bank Accounts	215262045 ABSA Liquidity 2	741	784	830
215 Expenditure:Operational Cost:Bank Charges Facility and Card Fees:Bank Accounts	215262048 Bank Charges ABSA 93 2106 3433	847	896	948
215 Expenditure:Operational Cost:External Computer Service:Specialised Computer Service	215262047 Data Cleansing	963 100	1 008 380	1 066 868
215 Expenditure:Operational Cost:Indigent Relief	215262048 Indigent Verification	770 634	863 838	968 315
215 Expenditure:Operational Cost:Indigent Relief	215262048 Indigent Verification	18 029 804	13 600 441	14 199 461
	Depreciation			
215 Expenditure:Depreciation and Amortisation:Depreciation:Electrical Infrastructure:MW Substa	215 Electrical Depreciation	366	376	397
215 Expenditure:Depreciation and Amortisation:Depreciation:Solid Waste Infrastructure:Landfil	215 Solid Waste Depreciation	35	37	39
215 Expenditure:Depreciation and Amortisation:Depreciation:Community Assets:Community Fa	215 Community Facilities Depreciation	20 393	21 514	22 698
215 Expenditure:Depreciation and Amortisation:Depreciation:Other Assets:Operational Buildi	215 Operational Buildings Depreciation	130 730	137 920	145 506
215 Expenditure:Depreciation and Amortisation:Depreciation:Other Assets:Operational Buildi	215 Operational Buildings Depreciation	139 490	147 162	155 256
215 Expenditure:Depreciation and Amortisation:Depreciation:Other Assets:Operational Buildi	215 Operational Buildings Depreciation	72 835	76 841	81 067
215 Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	215 Computer Equipment Depreciation	92 639	97 734	103 109
215 Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipmen	215 Furniture and Office Equipment Depreciation	51 782	54 630	57 685
215 Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	215 Machinery and Equipment Depreciation	27 013	28 498	30 068
215 Expenditure:Depreciation and Amortisation:Depreciation:Transport Assets	215 Transport Assets Depreciation	535 273	564 713	595 772
	Recharges			
215 Revenue:Default	215280060 Charges to Other Department	(9 551 531)	(10 105 520)	(10 691 640)
		(9 551 531)	(10 105 520)	(10 691 640)
		(9 276 928)	(15 914 029)	(15 986 225)

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Item	Segment Desc	Draft	Indicative 2020/21	Indicative 2021/22
	<b>Supply Chain Management</b>			
	<b>Income</b>			
220	Revenue: Exchange Revenue: Sales of Goods and Rendering of Services: Sale of Goods: Mat	(334 538)	(353 941)	(374 470)
220	Revenue: Exchange Revenue: Operational Revenue: Administrative Handling Fees	(1 449 861)	(1 533 741)	(1 622 698)
220	Revenue: Exchange Revenue: Operational Revenue: Discounts and Early Settlements	(4 486)	(4 746)	(5 021)
220	Revenue: Exchange Revenue: Sales of Goods and Rendering of Services: Sale of Goods: Pul	(652 308)	(690 142)	(730 170)
		(2 440 993)	(2 582 570)	(2 732 360)
	<b>Salaries and Allowance</b>			
220	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Basic	2 193 636	2 320 967	2 455 477
220	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Basic	1 587 615	1 679 896	1 777 119
220	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allow	314 404	332 640	351 933
220	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allow	144 661	153 051	161 928
220	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allow	181 639	192 174	203 320
220	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allow	38 385	40 611	42 967
220	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allow	36 836	38 972	41 232
220	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Group Life Insuranc	44 168	46 728	49 440
220	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Group Life Insuranc	303 964	321 594	340 246
220	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Medical	-	-	-
220	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Pension	823 057	870 805	921 312
220	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Pension	130	137	145
220	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Bargaining Coun	302 979	320 552	339 144
220	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allow	26 309	27 835	29 449
220	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allow	26 853	28 411	30 059
220	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Unemployment Ins	5 024 844	6 374 073	6 743 769
	<b>Repairs and Maintenance</b>			
220	Expenditure: Contracted Services: Contractors: Maintenance of Buildings and Facilities	4 742	5 017	5 308
220	Expenditure: Contracted Services: Contractors: Maintenance of Buildings and Facilities	3 177	3 361	3 556
220	Expenditure: Contracted Services: Contractors: Maintenance of Equipment	-	-	-
220	Expenditure: Contracted Services: Contractors: Maintenance of Equipment	5 422	5 737	6 058
220	Expenditure: Contracted Services: Contractors: Maintenance of Equipment	2 085	2 216	2 345
220	Expenditure: Contracted Services: Contractors: Maintenance of Equipment	22 307	23 601	24 969
220	Expenditure: Contracted Services: Contractors: Maintenance of Equipment	335	364	375
220	Expenditure: Contracted Services: Contractors: Maintenance of Equipment	38 077	40 286	42 622
	<b>General Expenses</b>			
220	Expenditure: Operational Cost: Workmen's Compensation Fund	46 806	49 521	52 393
220	Expenditure: Operational Cost: Skills Development Fund Levy	46 200	48 980	51 715

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Item	Segment Desc	Budget	Indicative	Indicative
220 Expenditure:Operational Cost:Advertising Publicity and Marketing Corporate and Municipal	220260030 Advertising	201920	202021	202122
220 Expenditure:Operational Leases:Furniture and Office Equipment	220260070 Lease Office Machinery and Equipment	1 158 545	1 225 742	1 296 835
220 Expenditure:Operational Cost:Printing Publications and Books	220260100 Printing and Stationery	5 728	6 124	6 479
220 Expenditure:Inventory Consumed Consumables:Standard Rated	220260200 Cleansing Materials	94 535	100 018	106 819
220 Expenditure:Operational Cost:Travel and Substances:Domestic:Food and Beverage (Serve	220260330 Refreshments	12 150	12 855	13 600
220 Expenditure:Operational Cost:Travel and Substances:Domestic:Food and Beverage (Serve	220260330 Refreshments	776	821	889
220 Expenditure:Contracted Services:Contractors:First Aid	220260520 First Aid Equipment	-	-	-
220 Expenditure:Operational Cost:Insurance Underwriting:Premiums	220260570 Insurance General	1 111	1 175	1 243
220 Expenditure:Operational Cost:Municipal Services	220260740 Water and Sanitation	6 481	6 857	7 255
220 Expenditure:Operational Cost:Travel and Substances	220260900 Travel and Substances	120 947	127 861	136 383
220 Expenditure:Operational Cost:Wet Fuel	220260900 Travel and Substances	3 122	3 303	3 495
220 Expenditure:Default	220260970 Electricity and Rates Costing	20 000	21 150	22 387
220 Expenditure:Operational Cost:Uniform and Protective Clothing	220261100 Protective Clothing	42 850	45 377	48 009
220 Expenditure:Operational Cost:Vehicle Tracking	220261530 Tracking Fees	12 893	13 637	14 428
		2 223	2 352	2 486
		1 574 463	1 665 782	1 762 397
<b>Depreciation</b>				
220 Expenditure:Depreciation and Amortisation:Depreciation:Solid Waste Infrastructure:Landfill	220220 Solid Waste Depreciation	5	5	5
220 Expenditure:Depreciation and Amortisation:Depreciation:Community Assets:Community Facilities	220220 Community Facilities Depreciation	11 106	11 717	12 361
220 Expenditure:Depreciation and Amortisation:Depreciation:Operational Buildings	220220 Operational Buildings Depreciation	96 424	101 728	107 323
220 Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	220220 Computer Equipment Depreciation	12 811	13 515	14 259
220 Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	220220 Furniture and Office Equipment Depreciation	62 319	66 746	69 362
220 Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	220220 Machinery and Equipment Depreciation	51 574	54 411	57 403
220 Expenditure:Depreciation and Amortisation:Depreciation:Transport Assets	220220 Transport Assets Depreciation	694	733	773
		234 933	247 854	261 486
		5 431 124	5 745 424	6 077 915
<b>Refuse Removal</b>				
<b>Income</b>				
255 Revenue:Exchange Revenue:Service Charges:Waste Management:Refuse Removal	255010070 Refuse Removal Fee	(78 153 521)	(82 898 425)	(97 482 236)
255 Revenue:Exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation	255050995 Equitable Share	(17 414 214)	(19 520 380)	(21 881 276)
255 Revenue:Exchange Revenue:Service Charges:Waste Management:Refuse Removal	255080385 Free Basic Services	15 306 284	17 157 506	19 232 624
255 Revenue:Default	255665129 Refuse: Internal Recoveries	(357 847)	(376 802)	(400 561)
255 Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Receivables:Electricity	Receivables: Electricity	-	-	-
		(89 619 295)	(95 427 901)	(109 531 451)
<b>Salaries and Allowances</b>				
255 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	255200000 Basic Salary and Wages	9 103 624	9 631 635	10 190 289
255 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	255200010 Bonus	739 056	781 899	827 250
255 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	255200020 Leave Pay	357 838	378 699	400 663



**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

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Item	Segment Desc	Draft	Indicative 2020/21	Indicative 2021/22
255	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow255200060 Overtime: Structured	1 548 390	1 638 196	1 733 211
255	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow255200070 Standby Allowance	-	-	-
255	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insurance	77 599	82 099	88 861
255	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow255200080 Housing Benefits Subsidy	4 536	4 798	5 077
255	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	741 468	784 473	829 972
255	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow255200110 Uniform Allowance	-	-	-
255	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow255200130 Pension or Provident Fund	1 935 852	2 048 131	2 166 923
255	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bartering Council Levies	9 331	9 872	10 445
255	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow255200180 Travel or Motor Vehicle Allowance	106 739	112 929	119 479
255	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow255200190 Cellular and Telephone Allowance	13 154	13 917	14 725
255	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment Insurance Fund	95 060	100 574	106 407
		14 732 726	15 587 224	16 491 283
	<b>Contributions</b>			
255	Expenditure:Operational Cost:Contribution to Provisions:Decommissioning Restoration and	1 173 738.30	1 241 815	1 313 840
255	Expenditure:Operational Cost:Contribution to Provisions:Decommissioning Restoration and	1 898 510	2 009 508	2 122 885
		3 070 248	3 248 323	3 436 725
	<b>Repairs and Maintenance</b>			
255	Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities	16 771	17 744	18 773
255	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	2 248 258	2 378 557	2 516 619
255	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	-	-	-
255	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	-	-	-
255	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	-	-	-
255	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	48 716	51 542	54 531
255	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	2 313 746	2 447 943	2 589 923
	<b>General Expenses</b>			
255	Expenditure:Operational Cost:Workmen's Compensation Fund	101 674	107 571	113 811
255	Expenditure:Operational Cost:Skills Development Fund Levy	101 451	107 346	113 572
255	Expenditure:Contracted Services:Outsourced Services:Refuse Removal	30 318 223	32 076 680	33 937 128
255	Expenditure:Bad Debts Written Off	49 989	52 867	55 933
255	Expenditure:Contracted Services:Outsourced Services:Refuse Removal	16 430 793	17 383 779	18 392 038
255	Expenditure:Operational Cost:Indigent Relief	2 107 930	2 362 874	2 648 652
255	Expenditure:Operational Cost:Insurance Underwriting:Premiums	15 261	16 146	17 083
255	Expenditure:Operational Cost:Wet Fuel	1 852 057	1 970 056	2 084 319
255	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	4 275	4 523	4 785
255	Expenditure:Contracted Services:Outsourced Services:Refuse Removal	4 679 733	4 951 158	5 238 325
255	Expenditure:Operational Cost:Uniform and Protective Clothing	245 797	260 053	275 136
255	Expenditure:Operational Cost:Vehicle Tracking	33 343	35 277	37 323
255	Expenditure:Contracted Services:Outsourced Services:Refuse Removal	-	-	-
255	Expenditure:Contracted Services:Outsourced Services:Refuse Removal	411 938	435 831	461 109
255	Expenditure:Contracted Services:Outsourced Services:Professional Staff	1 077 840	1 140 354	1 140 355

KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING

			Draft		
Item	Segment Desc	Budget 2019/20	Indicative 2020/21	Indicative 2021/22	
255 Expenditure Transfers and Subsidies:Operational/Monetary Allocations:Households/Social /	255261972 Food for Waste	951 554	1 008 745	1 065 136	
255 Expenditure-Default	255290000 Vehicles and Plant Costing	615 644	651 352	689 130	
		59 007 493	62 562 612	66 273 835	
	<b>Depreciation</b>				
255 Expenditure-Depreciation and Amortisation:Depreciation:Solid Waste Infrastructure-Landfill	255 Solid Waste Depreciation	278 907	294 247	310 431	
255 Expenditure-Depreciation and Amortisation:Depreciation:Community Assets/Community Fat	255 Community Facilities Depreciation	11 729	12 374	13 066	
255 Expenditure-Depreciation and Amortisation:Depreciation:Computer Equipment	255 Computer Equipment Depreciation	6 468	6 814	7 188	
255 Expenditure-Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	255 Furniture and Office Equipment Depreciation	7 903	8 338	8 796	
255 Expenditure-Depreciation and Amortisation:Depreciation:Machinery and Equipment	255 Machinery and Equipment Depreciation	14 991	15 816	16 686	
255 Expenditure-Depreciation and Amortisation:Depreciation:Transport Assets	255 Transport Assets Depreciation	473 622	499 671	527 153	
		793 641	837 259	883 309	
		(701 474)	(744 541)	(856 375)	
	<b>Public Participation</b>				
	<b>Salaries and Allowances</b>				
260 Expenditure-Employee Related Cost:Municipal Staff:Salaries Wages and Allowances-Basic	260200000 Basic Salary and Wages	2 237 039	2 366 797	2 504 060	
260 Expenditure-Employee Related Cost:Municipal Staff:Salaries Wages and Allowances-Allow	260200010 Bonus	186 420	197 232	208 672	
260 Expenditure-Employee Related Cost:Municipal Staff:Salaries Wages and Allowances-Allow	260200020 Leave Pay	64 936	68 703	72 667	
260 Expenditure-Employee Related Cost:Municipal Staff:Salaries Wages and Allowances-Allow	260200080 Overtime- Structured	249 650	264 129	279 449	
260 Expenditure-Employee Related Cost:Municipal Staff:Salaries Wages and Allowances-Allow	260200070 Standby Allowance	-	-	-	
260 Expenditure-Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insurance	260200080 Group Life Insurance	19 674	20 709	21 911	
260 Expenditure-Employee Related Cost:Municipal Staff:Salaries Wages and Allowances-Allow	260200090 Housing Benefits Subsidy	-	-	-	
260 Expenditure-Employee Related Cost:Municipal Staff:Social Contributions:Medical	260200110 Medical Aid	155 539	164 691	174 127	
260 Expenditure-Employee Related Cost:Municipal Staff:Salaries Wages and Allowances-Allow	260200130 Uniform Allowance	-	-	-	
260 Expenditure-Employee Related Cost:Municipal Staff:Social Contributions:Pension	260200140 Pension or Provident Fund	431 154	456 161	482 618	
260 Expenditure-Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Council	260200160 Bargaining Council Levies	778	823	870	
260 Expenditure-Employee Related Cost:Municipal Staff:Salaries Wages and Allowances-Allow	260200180 Travel or Motor Vehicle Allowance	-	-	-	
260 Expenditure-Employee Related Cost:Municipal Staff:Salaries Wages and Allowances-Allow	260200190 Cellular and Telephone Allowance	2 452	2 605	2 766	
260 Expenditure-Employee Related Cost:Municipal Staff:Social Contributions:Unemployment Ins	260200200 Unemployment Insurance Fund	14 140	14 960	15 828	
		3 351 713	3 556 691	3 762 979	
	<b>Repairs and Maintenance</b>				
260 Expenditure-Contracted Services:Contractors:Maintenance of Equipment	260235230 Vehicles and Plant	69 214	94 389	99 863	
		69 214	94 389	99 863	
	<b>General Expenses</b>				
260 Expenditure-Operational Cost:Workmen's Compensation Fund	260200230 Workmen's Compensation	25 104	26 560	28 101	
260 Expenditure-Operational Cost:Skills Development Fund Levy	260200240 Skills Development Levy	25 104	26 560	28 101	
260 Expenditure-Operational Cost:Printing Publications and Books	260260100 Printing and Stationery	25 835	27 366	28 975	

## KWADUKUZA MUNICIPALITY - DRAFT

			Segment Desc	Draft	Indicative 2020/21	Indicative 2021/22
	Item			Budget 2019/20		
260	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Ex		260260160 Conferences and Workshops	15 333	16 223	17 164
260	Expenditure:Operational Cost:Wet Fuel		260260810 Sundry Oils and Fuel	102 349	108 285	114 566
260	Expenditure:Operational Cost:Vehicle Tracking		260261530 Tracking Fees	11 845	12 532	13 259
260	Expenditure:Operational Cost:Remuneration to Ward Committees		260261728 Ward Committee Members	4 422 384	4 678 882	4 850 257
260	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Ex		260261728 Ward Committee Training	211 600	224 084	237 081
260	Expenditure:Operational Cost:Printing Publications and Books		260261730 Stationery Ward Committee	25 386	26 868	28 426
260	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal		260261794 IDP Meyoral Road Shows	206 505	218 482	231 154
260	Expenditure:Operational Cost:Outsourced Services:Professional Staff		260261851 Community Based Planning	33 314	35 246	37 291
260	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal		260262050 Community Engagements	370 650	392 148	414 892
				5 475 669	5 793 258	6 129 266
			<b>Depreciation</b>			
260	Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment		260 Computer Equipment Depreciation	3 620	3 619	4 029
260	Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment		260 Furniture and Office Equipment Depreciation	13 721	14 475	15 271
260	Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment		260 Machinery and Equipment Depreciation	2 428	2 561	2 702
260	Expenditure:Depreciation and Amortisation:Depreciation:Transport Assets		260 Transport Assets Depreciation	46 264	48 808	51 493
				66 032	69 664	73 496
				8 992 627	9 514 001	10 065 604
			<b>Vehicle Distribution</b>			
			Repairs and Maintenance			
355	Expenditure:Contracted Services:Contractors:Maintenance of Equipment		355235230 Vehicles and Plant	1 324 217	1 401 022	1 482 281
				1 324 217	1 401 022	1 482 281
			<b>General Expenses</b>			
355	Expenditure:Operational Cost:Insurance Underwriting:Premiums		355260570 Insurance General	347 172	367 308	385 612
355	Expenditure:Operational Cost:Wet Fuel		355260810 Sundry Oils and Fuel	1 409 319	1 491 060	1 577 541
355	Expenditure:Default		355290000 Vehicles and Plant Costing	581 879	615 628	651 335
				2 338 370	2 473 996	2 617 488
			<b>Recharges</b>			
355	Revenue:Default		355280040 Recharged Salaries	(2 380 667)	(2 518 746)	(2 664 833)
				(2 380 667)	(2 518 746)	(2 664 833)
				1 281 921	1 356 272	1 434 936
			<b>Mechanical Workshop</b>			
			Salaries and Allowances			
360	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic		360200000 Basic Salary and Wages	3 059 221	3 278 976	3 469 157
360	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow		360200010 Bonus	256 168	271 026	286 746
360	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow		360200020 Leave Pay	78 724	83 280	88 121
360	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow		360200060 Overtime: Structured	710 860	752 079	795 689
360	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow		360200070 Standby Allowance	229 652	242 972	257 064
360	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insur		360200080 Group Life Insurance	25 896	28 458	30 108

KWADUKUZA MUNICIPALITY - DRAFT  
20 REVENUE AND EXPENDITURE FRAMEWORK

Item	Segment Desc	Drift	Indicative	Indicative
360 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	360200090 Housing Benefits Subsidy	4 536	4 799	5 077
360 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	360200110 Medical Aid	480 220	508 073	537 541
360 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	360200130 Uniform Allowance			
360 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension	360200140 Pension or Provident Fund	568 876	623 031	659 167
360 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Council	360200160 Bargaining Council Levies	2 074	2 194	2 321
360 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	360200160 Travel or Motor Vehicle Allowance	57 802	61 154	64 701
360 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	360200190 Cellular and Telephone Allowance	26 967	28 520	30 174
360 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment Insurance Fund	360200200 Unemployment Insurance Fund	26 963	28 527	30 182
360 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	360200280 Tool Allowance	15 759	16 673	17 640
		5 604 780	5 929 773	6 273 699
	Repairs and Maintenance			
360 Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities	360235010 Buildings and Fences Maintenance	107 719	113 967	120 577
360 Expenditure:Contracted Services:Contractors:Maintenance of Equipment	360235050 Furniture/Office Machinery and Equipment			
360 Expenditure:Contracted Services:Contractors:Maintenance of Equipment	360235080 Plant and Equipment	1 673	1 770	1 873
360 Expenditure:Contracted Services:Contractors:Maintenance of Equipment	360235210 Tools and Equipment	18 706	20 849	22 058
360 Expenditure:Contracted Services:Contractors:Maintenance of Equipment	360235230 Vehicles and Plant	95 387	100 920	106 773
360 Expenditure:Contracted Services:Contractors:Maintenance of Equipment	360235330 Kitchenware	308	326	345
360 Expenditure:Contracted Services:Contractors:Maintenance of Equipment	360235420 Occupational Safety Requirement	57 216	60 534	64 045
		282 610	298 356	315 671
	General Expenses			
360 Expenditure:Operational Cost:Workmen's Compensation Fund	360200230 Workmen's Compensation	37 705	39 892	42 206
360 Expenditure:Operational Cost:Skills Development Fund Levy	360200240 Skills Development Levy	37 580	39 770	42 076
360 Expenditure:Operational Cost:Printing Publications and Books	360260100 Printing and Stationery	10 088	10 673	11 292
360 Expenditure:Inventory Consumed:Consumables:Standard Rated	360260200 Cleansing Materials	22 941	24 272	25 679
360 Expenditure:Inventory Consumed:Materials and Supplies	360260520 First Aid Equipment	5 184	5 483	5 780
360 Expenditure:Operational Cost:Insurance Underwriting Premiums	360260570 Insurance General	14 533	15 376	16 267
360 Expenditure:Operational Cost:Water and Sanitation	360260740 Water and Sanitation	206 553	218 533	231 207
360 Expenditure:Operational Cost:Travel and Subsistence	360260810 Sundry Oils and Fuel	147 512	155 068	165 120
360 Expenditure:Operational Cost:Travel and Subsistence	360260900 Travel and Subsistence	5 150	5 449	5 765
360 Expenditure:Inventory Consumed:Materials and Supplies	360260950 Welding Materials			
360 Expenditure:Inventory Consumed:Materials and Supplies	360260970 Electricity and Rates Costing	42 890	45 377	48 009
360 Expenditure:Operational Cost:Uniform and Protective Clothing	360261000 Stores and Materials 3	19 660	20 801	22 007
360 Expenditure:Operational Cost:Uniform and Protective Clothing	360261100 Protective Clothing	69 334	73 990	78 282
360 Expenditure:Operational Cost:Medical Examinations	360261330 Medical Examinations	990	1 048	1 108
360 Expenditure:Operational Cost:Vehicle Tracking	360261530 Tracking Fees	6 889	7 065	7 465
360 Expenditure:Default	360290000 Vehicles and Plant Costing	41 914	44 345	46 917
		669 292	708 111	749 181
	Depreciation			
360 Expenditure:Depreciation and Amortisation:Depreciation:Community Facilities Depreciation	360 Community Facilities Depreciation	45 922	49 802	52 225
360 Expenditure:Depreciation and Amortisation:Depreciation:Intangible Assets:Licences and Rights Depreciation	360 Licence and Rights Depreciation	304	321	338

## KWADUKUZA MUNICIPALITY - DRAFT

Item	Segment Desc	Draft	Indicative 2020/21	Indicative 2021/22
360 Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	360 Computer and Equipment Depreciation	3 757	3 953	4 181
360 Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	360 Furniture and Office Equipment Depreciation	4 799	5 063	5 341
360 Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	360 Machinery and Equipment Depreciation	395 699	417 462	440 423
360 Expenditure:Depreciation and Amortisation:Depreciation:Transport Assets	360 Transport Assets Depreciation	1 490 057	1 572 021	1 658 482
		1 941 547	2 048 332	2 160 990
	Recharges			
360 Revenue:Default	360280040 Recharged Salaries	(596 589)	(631 191)	(667 800)
		(596 589)	(631 191)	(667 800)
		7 900 960	8 353 391	8 831 743
	Electricity Admin			
	Income			
400 Revenue:Exchange Revenue:Operational Revenue:Insurance Refund	400000700 Proceeds from Insurance	(228 582)	(241 840)	(255 896)
	400 DTI GRANT	(5 000 000)	(5 000 000)	-
	400 KDM MALL (PRIVATE DEVELOPER)	(5 000 000)	(5 000 000)	-
400 Revenue:Non-exchange Revenue:Transfers and Subsidies:Capital Monetary Allocations:NA	400000526 INEP Conditional Revenue Recognition	(10 000 000)	(10 368 000)	(12 000 000)
400 Revenue:Non-exchange Revenue:Transfers and Subsidies:Capital Monetary Allocations:NA	400000525 Energy Efficiency and Demand Side Management Grant	(5 000 000)	(5 000 000)	(7 000 000)
400 Revenue:Exchange Revenue:Operational Revenue:Incidental Cash Surpluses	400060250 Sundry Income	(13 470)	(14 252)	(15 078)
400 Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Domestic High:Pr	400065099 Contour Electricity Vendors	(143 606 277)	(151 835 441)	(160 747 697)
400 Revenue:Non-exchange Revenue:Fines, Penalties and Forfeits:Penalties:Exchange Reven	400101900 Disconnect and Reconnect Fee	-	-	-
400 Revenue:Exchange Revenue:Service Charges:Electricity:Availability Charges	400102900 Basic Charges	(18 523 102)	(19 597 442)	(20 734 094)
400 Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Management Fee	400103000 Electricity Availability	(3 394 152)	(3 580 433)	(3 788 098)
400 Revenue:Exchange Revenue:Service Charges:Electricity:Meter Reading Fees	400010060 Meter Reading Fees	(1 118)	(1 183)	(1 252)
400 Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Development Cha	400010202 Developers Contribution Demand Based	(12 266 401)	(12 977 853)	(13 730 968)
400 Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Industrial (400	400010320 Electricity: Private Consumers	(194 698 651)	(206 202 772)	(218 162 633)
400 Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Industrial more th	4000011000 Industrial	(1 126 500)	(1 191 837)	(1 260 963)
400 Revenue:Non-exchange Revenue:Fines, Penalties and Forfeits:Fines:Illegal Connections	4000030020 Tampering Fees	(1 000 000)	(1 058 000)	(1 119 364)
400 Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational/Monetary Allocation	400065095 Equitable Share	(20 777 863)	(23 290 846)	(26 107 762)
400 Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Domestic Low:Pr	4000060290 Internal Sales (Treasury Cash Hall)	(3 877 085)	(4 101 956)	(4 339 659)
400 Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Domestic Low:Co	400260385 Free Basic Services	19 433 863	21 784 296	24 419 002
400 Revenue:Default	400365129 Electricity Internal Recoveries	(7 425 273)	(7 855 939)	(8 311 563)
400 Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Domestic Low:Do	400365174 Domestic Low Domestic Indigent	(8 983 729)	(9 504 786)	(10 056 063)
400 Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Street Lighting	400365175 Street Lighting	(1 470 263)	(1 555 538)	(1 645 760)
400 Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Time of Use Tarif	400365176 Time of Use Tariffs	(88 745 467)	(93 882 704)	(99 338 480)
400 Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Sports Grounds/C	400365179 Sports Grounds/Churches/Holiday/Old-age homes/Scho	(955 166)	(1 021 167)	(1 080 395)
400 Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Commercial Com	400365180 Commercial Conventional Conventional (Single Phase)	(2 314 152)	(2 448 373)	(2 590 379)
400 Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Commercial Com	400365181 Commercial Conventional (3-Phase)	(41 730 397)	(44 150 760)	(46 711 504)
400 Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Domestic High:Co	400365182 Electricity Sales Domestic High Conventional	(41 651 312)	(44 067 088)	(46 622 979)
400 Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Domestic Low:Co	400365183 Domestic Low Conventional	(178 505 174)	(188 659 532)	(199 813 365)
400 Revenue:Exchange Revenue:Operational Revenue:Bad Debts Recovered	400365183 Domestic Low Conventional	-	-	-
400 Revenue:Exchange Revenue:Service Charges:Electricity:Connection/Reconnection Discon	Electricity Admin. BAD DEBTS WOFF. EL400260130	(317 700)	(336 127)	(355 622)



**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Draft	Indicative 2020/21	Indicative 2021/22
400 Revenue:Exchange Revenue:Service Charges:Electricity:Connection/Reconnection:Conne	Electricity Admin Service Connection Standard 40010180	-	-	-
400 Revenue:Exchange Revenue:Service Charges:Electricity:Appliance Maintenance	Electricity Admin Tampering Fee 40030020	-	-	-
400 Revenue:Exchange Revenue:Service Charges:Electricity:Appliance Maintenance	Electricity: Appliance Maintenance	-	-	-
400 Revenue:Exchange Revenue:Service Charges:Electricity:Availability Charges	Electricity Admin Electricity Availability 40010300	-	-	-
400 Revenue:Exchange Revenue:Operational Revenue:Collection Charges	Operational Revenue: Collection Charges	-	-	-
400 Revenue:Non-exchange Revenue:Fines Penalties and Forfeits:Penalties:Property Rates	Penalties: Property Rates	-	-	-
400 Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Receivables:Elct	Receivables: Electricity	-	-	-
400 Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Receivables:Elct	Receivables: Electricity	-	-	-
		1778 378 991	(824 469 571)	(861 370 292)
400 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	Salaries and Allowances			
400 Expenditure:Employee Related Cost:Senior Management:Executive Director: Basic Salaries	400200000 Basic Salary and Wages	8 358 360	8 843 145	9 356 048
400 Expenditure:Employee Related Cost:Senior Management:Executive Director: Basic Salaries	400 ED Electrical Engineering Basic Salary and Wages	720 550	762 342	806 558
400 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowa	400 ED Travel Allowance	180 000	190 440	201 486
400 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowa	400 ED Pension	-	-	-
400 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowa	400 ED Cellular and Telephone Allowance	14 520	15 362	16 253
400 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowa	400 ED Bonus	72 044	76 223	80 843
400 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowa	400 ED Unemployment Insurance	2 020	2 137	2 251
400 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowa	400 ED Bargaining Council Levies	130	137	145
400 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	400200020 Leave Pay	695 480	735 818	776 495
400 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	400200060 Overtime: Structured	250 928	265 482	280 880
400 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	400200070 Standby Allowance	2 504 846	2 650 127	2 803 835
400 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	400200080 Group Life Insurance	404 312	427 782	452 572
400 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	400200080 Housing Benefits Subsidy	83 730	88 587	93 725
400 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	400200110 Medical Aid	68 818	72 609	77 032
400 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	400200130 Uniform Allowance	778 935	824 113	871 912
400 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	400200140 Pension or Provident Fund	-	-	-
400 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	400200160 Bargaining Council Levies	1 698 895	1 786 851	1 890 488
400 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	400200180 Travel or Motor Vehicle Allowance	778	823	870
400 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	400200190 Cellular and Telephone Allowance	778 520	823 574	871 447
400 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	400200200 Unemployment Insurance Fund	87 674	92 780	98 140
400 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	400200260 Tool Allowance	51 759	54 760	57 937
400 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	400200260 Tool Allowance	19 699	20 842	22 051
		16 761 997	17 734 193	18 762 777

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Figure 1

## KWADUKUZA MUNICIPALITY - DRAFT

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## KWADUKUZA MUNICIPALITY - DRAFT

	Item	Segment Desc	Draft	Budget	Indicative	Indicative
				2019/20	2020/21	2021/22
4000	Expenditure:Depreciation and Amortisation:Intangible Assets:Licences and Rights	400 Licences and Rights Depreciation		2 469 752	2 605 588	2 748 885
4000	Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	400 Computer Equipment Depreciation		24 818	26 183	27 623
4000	Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	400 Furniture and Office Equipment Depreciation		63 255	66 734	70 404
4000	Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	400 Machinery and Equipment Depreciation		259 119	273 371	288 406
4000	Expenditure:Depreciation and Amortisation:Depreciation:Transport Assets	400 Transport Assets Depreciation		1 166 513	1 230 672	1 298 359
				35 371 866	3 674 025	3 876 097
		Capital Charges				
4000	Expenditure:Interest Dividends and Rent on Land:Interest Paid:Borrowings:Annully Loans	400/271000 Interest on External Loans		20 136 478	19 683 078	19 683 079
				20 136 478	19 683 078	19 683 079
				44 049 208	12 364 760	9 678 931
		Urban South				
		Income				
4200	Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Street Lighting	4200/10090 Electricity Sales Street Lights		(3 186 770)	(8 661 603)	(9 163 876)
				(8 186 770)	(8 661 603)	(9 163 876)
		Repairs and Maintenance				
4200	Expenditure:Inventory Consumed:Materials and Supplies	4200/235480 Mains Repairs (Materials)		4 230 802	4 476 189	4 735 808
4200	Expenditure:Contracted Services:Outsourced Services:Electrical	4200/235480 Mains Repairs (Contractors)		1 069 000	1 120 422	1 185 406
4200	Expenditure:Inventory Consumed:Materials and Supplies	4200/235490 Mains Maintenance (Materials)		544 421	575 998	609 406
4200	Expenditure:Contracted Services:Outsourced Services:Electrical	4200/235490 Mains Maintenance (Contractors)				
4200	Expenditure:Inventory Consumed:Materials and Supplies	4200/235500 Transformers Repairs (Materials)		22 695	24 011	25 404
4200	Expenditure:Contracted Services:Outsourced Services:Electrical	4200/235500 Transformers Repairs (Contractors)		22 695	24 011	25 404
4200	Expenditure:Inventory Consumed:Materials and Supplies	4200/235510 Transformers Maintenance (Materials)		3 005	3 180	3 364
4200	Expenditure:Contracted Services:Outsourced Services:Electrical	4200/235510 Transformers Maintenance (Contractors)		3 005	3 180	3 364
4200	Expenditure:Inventory Consumed:Materials and Supplies	4200/235520 Switchgear Repairs (Materials)		3 685	3 889	4 125
4200	Expenditure:Contracted Services:Outsourced Services:Electrical	4200/235520 Switchgear Repairs (Contractors)		3 685	3 889	4 125
4200	Expenditure:Inventory Consumed:Materials and Supplies	4200/235530 Switchgear Maintenance (Materials)		3 986	4 217	4 462
4200	Expenditure:Contracted Services:Outsourced Services:Electrical	4200/235530 Switchgear Maintenance (Contractors)		3 986	4 217	4 462
4200	Expenditure:Inventory Consumed:Materials and Supplies	4200/235540 Substation Building and Fence Maintenance (Materials)		11 268	11 943	12 635
4200	Expenditure:Contracted Services:Outsourced Services:Electrical	4200/235540 Substation Building and Fence Maintenance (Contractors)		11 268	11 943	12 635
4200	Expenditure:Inventory Consumed:Materials and Supplies	4200/235550 Substation Building and Fence Repairs (Materials)		962	1 018	1 077
4200	Expenditure:Contracted Services:Outsourced Services:Electrical	4200/235550 Substation Building and Fence Repairs (Contractors)		962	1 018	1 077
4200	Expenditure:Inventory Consumed:Materials and Supplies	4200/235560 33-11 Point of Supply Maintenance (Materials)		45 793	48 449	51 259
4200	Expenditure:Contracted Services:Outsourced Services:Electrical	4200/235560 33-11 Point of Supply Maintenance (Contractors)		45 793	48 449	51 259
4200	Expenditure:Inventory Consumed:Materials and Supplies	4200/235570 33-11 Point of Supply Repairs (Materials)		4 717	4 991	5 280
4200	Expenditure:Contracted Services:Outsourced Services:Electrical	4200/235570 33-11 Point of Supply Repairs (Contractors)		4 717	4 991	5 280
4200	Expenditure:Inventory Consumed:Materials and Supplies	4200/235580 Line Clearing (Materials)		17 471	18 485	19 557
4200	Expenditure:Contracted Services:Outsourced Services:Electrical	4200/235580 Line Clearing (Contractors)		17 471	18 485	19 557
4200	Expenditure:Inventory Consumed:Materials and Supplies	4200/235590 Substation Repairs (Materials)		42 949	45 440	48 076
4200	Expenditure:Contracted Services:Outsourced Services:Electrical	4200/235590 Substation Repairs (Contractors)		42 949	45 440	48 076

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Draft			
		Budget 2019/20	Indicative 2020/21	Indicative 2021/22	Indicative 2022/23
420 Expenditure:Inventory Consumed:Materials and Supplies	420235800 Substation Maintenance (Materials)	43 893	46 439	49 133	
420 Expenditure:Contracted Services:Outsourced Services:Electrical	420235800 Mains Repairs (Contractors)	43 893	46 439	49 133	
420 Expenditure:Inventory Consumed:Materials and Supplies	420235846 Pole Replacement Southern Sect (Materials)	11 169	11 817	12 502	
420 Expenditure:Contracted Services:Outsourced Services:Electrical	420235846 Pole Replacement Southern Sect (Contractors)	11 169	11 817	12 502	
420 Expenditure:Inventory Consumed:Materials and Supplies	420235847 Pole Replacement Street Lighting (Materials)	2 813	2 976	3 148	
420 Expenditure:Contracted Services:Outsourced Services:Electrical	420235847 Pole Replacement Street Lighting (Contractors)	2 813	2 976	3 148	
420 Expenditure:Inventory Consumed:Materials and Supplies	420235210 Circuit Breakers Changes (Materials)	3 753	3 971	4 201	
420 Expenditure:Contracted Services:Outsourced Services:Electrical	420235210 Circuit Breakers Changes (Contractors)	3 753	3 971	4 201	
		<b>6 270 584</b>	<b>6 634 217</b>	<b>7 019 066</b>	



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## KWADUKUZA MUNICIPALITY - DRAFT

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## KWADUKUZA MUNICIPALITY - DRAFT

[illegible]

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Draft	Indicative	Indicative
		2019/20	2020/21	2021/22
	<b>General Expenses</b>			
490 Expenditure:Contracted Services:Contractors:Electrical	400260150 Call Out to Consumer Complaints	306 119	322 816	341 539
490 Expenditure:Default	490290000 Main Repairs/ Maintenance & Call Out Costing	5 660 706	5 989 029	6 336 392
		<b>5 966 827</b>	<b>6 311 845</b>	<b>6 677 932</b>
		<b>10 356 140</b>	<b>10 956 796</b>	<b>11 592 290</b>
	<b>Salary Distribution</b>			
	<b>Salaries and Allowances</b>			
582 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	582200000 Basic Salary and Wages	18 164 180	19 238 862	20 354 716
582 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	582200010 Bonus	1 504 498	1 591 739	1 684 081
582 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	582200020 Leave Pay	825 629	873 516	924 180
582 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	582200080 Overtime: Structured	11 631 383	12 306 002	13 019 751
582 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	582200072 Standby Allowance	3 111 561	3 292 031	3 482 969
582 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insurance	582200080 Group Life Insurance	174 548	184 672	195 383
582 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	582200090 Housing Benefits Subsidy	103 913	109 940	116 317
582 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	582200110 Medical Aid	2 936 621	3 108 987	3 286 029
582 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	582200130 Uniform Allowances	-	-	-
582 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension	582200140 Pension or Provident Fund	3 866 014	4 078 601	4 315 160
582 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Council	582200150 Bargaining Council Levies	4 666	4 936	5 223
582 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	582200180 Travel or Motor Vehicle Allowance	-	-	-
582 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	582200190 Cellular and Telephone Allowance	214 618	227 065	240 235
582 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment Ins	582200200 Unemployment Insurance Fund	184 458	185 158	206 477
582 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	582200260 Tool Allowance	145 774	154 229	163 174
		<b>42 875 862</b>	<b>45 362 661</b>	<b>47 993 696</b>
	<b>General Expenses</b>			
582 Expenditure:Operational Cost:Workmen's Compensation Fund	582200230 Workmen's Compensation	241 345	255 343	270 153
582 Expenditure:Operational Cost:Skills Development Fund Levy	582200240 Skills Development Levy	241 345	255 343	270 153
582 Expenditure:Operational Cost:Uniform and Protective Clothing	582261100 Protective clothing	172 932	182 862	193 573
		<b>655 622</b>	<b>693 548</b>	<b>733 880</b>
	<b>Recharges</b>			
582 Revenue:Default	582280040 Recharge Salary	-	-	-
582 Revenue:Default	582280040 Recharged Salaries	(32 340 486)	(34 184 473)	(36 167 172)
		<b>(32 310 486)</b>	<b>(34 184 473)</b>	<b>(36 167 172)</b>
		<b>11 221 076</b>	<b>11 871 837</b>	<b>12 560 403</b>
		<b>(82 020 151)</b>	<b>(118 977 146)</b>	<b>(115 474 711)</b>

## **DRAFT CAPITAL SDBIP**



CORPORATE SERVICES - CAPITAL BUDGET												
PROJECT DESCRIPTION		FUNDING		ITEM DESCRIPTION		BUDGET						
						DEPT BUDGET	JUL	AUG	SEPT	OCT	NOV	DEC
Capital: Non-Infrastructure: New: Furniture and Office Equipment: Office Furniture & Equipment		Transfer from operational to capital revenue		NY Corporate Comm Office Furn Equipment 025400013		1,000,000	-	-	-	300,000	250,000	-
						1,000,000	-	-	-	300,000	250,000	-
Capital: Non-Infrastructure: New: Computer Equipment: PC and Printer Upgrades		Transfer from operational to capital revenue		NY Info Tech PC Printers Upgrades 210414504		400,000	-	-	-	200,000	200,000	-
Capital: Non-Infrastructure: New: Computer Equipment: Implementation of IT Governance		Transfer from operational to capital revenue		Implementation of IT Governance		400,000	-	-	-	200,000	200,000	-
						400,000	-	-	-	200,000	200,000	-
						800,000	-	-	-	400,000	400,000	-
				TOTAL BUDGET		1,800,000	-	-	-	500,000	450,000	200,000

FINANCE- CAPITAL BUDGET																	
PROJECT DESCRIPTION			FUNDING	ITEM DESCRIPTION	DRAFT BUDGET	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE
Capital:Non-Infrastructure:Existing/Upgrading:Other			Transfer from operational to capital revenue	Town Treasurer Renov to Office Buildings 215422605	4,000,000				1,000,000	1,000,000	1,000,000	1,000,000					
Assets:Operational Buildings:Municipal Offices: Renovations to Office Buildings			Transfer from operational to capital revenue	Town Treasurer Equipment 215422017	50,000					50,000							
Capital: Non-Infrastructure: New: Furniture and Office Equipment: Office Furniture & Equipment				TOTAL BUDGET	4,050,000	*	-	-	1,000,000	1,050,000	1,000,000	1,000,000	*	*	*	*	*

PROJECT DESCRIPTION		ECONOMIC & DEVELOPMENT PLANNING CAPITAL BUDGET											
PROJECT DESCRIPTION	FUNDING	ITEM DESCRIPTION	DRAFT BUDGET										
				JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR
Capital Non-Infrastructure: New Furniture and Office Equipment B&B, F&S	Transfer from operational to capital revenue	Bulk Flows	100,000						100,000				
Capital Infrastructure: New Roads Infrastructure, Road Furniture, Roadway Signs	Transfer from operational to capital revenue	Tourism Signs	250,000								250,000		
Capital Non-Infrastructure: New Furniture and Office Equipment, F&S & Office Equipment	Transfer from operational to capital revenue	Furniture & Office Equipment	80,000					40,000					
Capital Non-Infrastructure: New Machinery and Equipment, GIS Implementation Equipment	Transfer from operational to capital revenue	NV Team Planning GIS Implementation Equipment 154422702	50,000					60,000		50,000			
Capital Non-Infrastructure: New Community Access Community Facilities	Transfer from operational to capital revenue		460,000						100,000	50,000			
Capital Infrastructure: New Community Access Community Facilities	Transfer from operational to capital revenue	NV Eco Drive Plan Informal Trading Stalls 030423493	250,000						250,000				
Capital Infrastructure: New Community Access Community Facilities	Transfer from operational to capital revenue		250,000						250,000				
Capital Infrastructure: New Community Access Community Facilities	Transfer from operational to capital revenue		250,000						250,000				
TOTAL BUDGET			720,000					60,000	350,000	10,000	250,000		



















# **DRAFT OPERATIONAL SDBIP**

KZN292 KwaDukuza - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

KZN292 KwaDukuza - Supporting table SAZ0 Budgeted monthly revenue and expenditure (municipal vote)														Ref		
Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>																
Revenue by Vote		782	782	782	782	782	782	782	782	782	782	782	782	9,382	10,368	11,465
Vote 1 - Chief Operations Officer Business Unit		4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	52,981	55,680	61,739
Vote 2 - Corporate Services Business Unit		47,332	47,332	47,332	47,332	47,332	47,332	47,332	47,332	47,332	47,332	47,332	47,332	587,981	601,546	636,393
Vote 3 - Finance Business Unit		2,449	2,449	2,449	2,449	2,449	2,449	2,449	2,449	2,449	2,449	2,449	2,449	28,384	33,426	32,647
Vote 4 - Economic Development Planning Business Unit		12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	144,756	155,811	168,079
Vote 5 - Community Services and Public Amenities Business Unit		3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	39,958	41,025	42,178
Vote 6 - Community Safety Business Unit		6,872	6,872	6,872	6,872	6,872	6,872	6,872	6,872	6,872	6,872	6,872	6,872	82,465	87,266	92,992
Vote 7 - Civil Engineering and Human Settlement Business Unit		80,998	80,998	80,998	80,998	80,998	80,998	80,998	80,998	80,998	80,998	80,998	80,998	981,981	1,030,881	1,089,275
Vote 8 - Electrical Engineering Business Unit		436	436	436	436	436	436	436	436	436	436	436	436	5,237	5,871	6,581
Vote 9 - Youth Development Business Unit														-	-	-
Vote 10 - [NAME OF VOTE 10]														-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
<b>Total Revenue by Vote</b>		158,678	158,678	158,678	158,678	158,678	158,678	158,678	158,678	158,678	158,678	158,678	158,678	1,914,135	2,030,976	2,139,748
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - Chief Operations Officer Business Unit		5,523	5,523	5,523	5,523	5,523	5,523	5,523	5,523	5,523	5,523	5,523	5,523	66,271	72,660	76,817
Vote 2 - Corporate Services Business Unit		11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	137,527	147,049	159,948
Vote 3 - Finance Business Unit		6,939	6,939	6,939	6,939	6,939	6,939	6,939	6,939	6,939	6,939	6,939	6,939	83,266	82,618	87,218
Vote 4 - Economic Development Planning Business Unit		4,886	4,886	4,886	4,886	4,886	4,886	4,886	4,886	4,886	4,886	4,886	4,886	58,638	64,584	69,003
Vote 5 - Community Services and Public Amenities Business Unit		18,050	18,050	18,050	18,050	18,050	18,050	18,050	18,050	18,050	18,050	18,050	18,050	216,597	231,894	248,300
Vote 6 - Community Safety Business Unit		15,414	15,414	15,414	15,414	15,414	15,414	15,414	15,414	15,414	15,414	15,414	15,414	184,970	194,631	207,551
Vote 7 - Civil Engineering and Human Settlement Business Unit		10,704	10,704	10,704	10,704	10,704	10,704	10,704	10,704	10,704	10,704	10,704	10,704	128,453	136,675	154,036
Vote 8 - Electrical Engineering Business Unit		93,583	93,583	93,583	93,583	93,583	93,583	93,583	93,583	93,583	93,583	93,583	93,583	947,029	1,002,300	1,046,004
Vote 9 - Youth Development Business Unit		771	771	771	771	771	771	771	771	771	771	771	771	9,254	10,120	11,077
Vote 10 - [NAME OF VOTE 10]														-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
<b>Total Expenditure by Vote</b>		157,343	156,340	148,840	145,560	144,560	146,566	147,840	151,340	153,840	155,640	156,840	157,340	1,832,105	1,945,631	2,058,754
<b>Surplus/(Deficit) before assoc.</b>		1,335	2,338	9,838	13,068	14,068	12,110	10,838	7,338	4,838	3,038	1,838	1,338	82,030	85,345	79,993
Taxation														-	-	-
Attributable to minorities														-	-	-
Share of surplus/(deficit) of associate														-	-	-
<b>Surplus/(Deficit)</b>		1,335	2,338	9,838	13,068	14,068	12,110	10,838	7,338	4,838	3,038	1,838	1,338	82,030	85,345	79,993

1. Surplus/(Deficit) must reconcile with Budgeted Financial Performance

2.12 CONTRACTS HAVING FUTURE BUDGETARY  
IMPLICATIONS

## **CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS**

The following contract imposes financial obligations on KDM beyond the duration of the MTREF:

- REFUSE REMOVAL SERVICES
- TOURISM
- SHARKS CONTROL
- REFUSE BAGS CONTRACT
- SECURITY SERVICES
- GRASS CUTTING CONTRACTORS

Dolphin Coast Waste Management organisation is contracted for the period of the MTREF for refuse removal services. Dolphin Coast Waste Management attends to waste removal within KDM's jurisdiction, such as:

- White Goods (usual household appliances)
- Domestic Waste (general household waste produced on residential premises)
- Commercial Waste (excludes special refuse)
- Industrial Waste (light, medium and heavy industry)
- Garden Refuse (grass cuttings; hedge trimmings; etc)

The service delivery agreement with Dolphin Coast Waste Management is currently under monthly review and has no pre-determined expiry date.

## 2.13 CAPITAL EXPENDITURE DETAILS



Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - Chief Operations Officer Business Unit		18,778	7,793	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services Business Unit		-	-	-	15,000	16,000	15,000	-	-	-	-
Vote 3 - Finance Business Unit		1,089	6,924	21,933	-	130	130	-	4,000	-	-
Vote 4 - Economic Development Planning Business Unit		7,473	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services and Public Amenities Business Unit		11,334	25,075	39,429	32,481	24,602	24,602	-	34,878	13,800	5,800
Vote 6 - Community Safety Business Unit		810	-	334	5,886	8,652	6,652	-	4,000	3,000	-
Vote 7 - Civil Engineering and Human Settlement Business Unit		120,903	87,041	98,023	100,039	112,954	112,954	-	133,543	149,244	73,678
Vote 8 - Electrical Engineering Business Unit		37,174	21,148	20,691	162,640	52,217	52,217	-	143,520	75,934	78,322
Vote 9 - Youth Development Business Unit		-	-	786	2,324	300	300	-	2,024	6,000	2,500
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	197,560	149,981	164,552	308,870	211,855	211,855	-	321,966	246,977	160,300
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - Chief Operations Officer Business Unit		52	797	-	680	654	654	-	-	-	-
Vote 2 - Corporate Services Business Unit		3,868	6,150	-	3,850	5,850	5,850	-	1,800	800	800
Vote 3 - Finance Business Unit		895	102	1,162	-	-	-	-	50	50	50
Vote 4 - Economic Development Planning Business Unit		2,080	261	-	1,009	1,007	1,007	-	710	575	500
Vote 5 - Community Services and Public Amenities Business Unit		7,402	4,201	1,681	13,431	6,703	6,703	-	31,380	5,440	5,580
Vote 6 - Community Safety Business Unit		3,359	853	773	2,853	2,991	2,991	-	1,800	1,150	950
Vote 7 - Civil Engineering and Human Settlement Business Unit		58,439	105,465	19,610	6,350	1,885	1,885	-	13,550	4,120	-
Vote 8 - Electrical Engineering Business Unit		44,790	22,325	4,851	8,091	5,973	5,973	-	8,710	1,100	1,000
Vote 9 - Youth Development Business Unit		-	155	-	490	627	627	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		121,632	140,373	23,233	36,872	24,390	24,390	-	86,040	13,235	8,880
<b>Total Capital Expenditure - Vote</b>		319,192	290,357	187,785	345,742	236,245	236,245	-	407,966	260,212	169,180
<b>Capital Expenditure - Functional</b>											
Governance and administration		24,744	20,865	35,488	27,463	25,045	25,045	-	3,900	5,300	4,850
Executive and council		18,982	10,970	-	-	-	-	-	-	-	-
Finance and administration		3,772	9,028	35,468	23,460	25,906	25,906	-	8,900	5,800	4,850
Internal audit		1,990	-	-	-	-	-	-	-	-	-
Community and public safety		20,600	31,111	41,994	50,344	33,345	33,345	-	66,653	31,110	13,530
Community and social services		13,062	26,538	22,893	27,323	9,849	9,849	-	31,252	10,520	8,310
Sport and recreation		3,763	3,960	11,873	17,871	18,436	18,436	-	28,002	13,220	5,120
Public safety		2,061	917	332	690	450	450	-	200	200	200
Housing		834	689	-	4,500	4,650	4,650	-	7,200	7,170	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		191,775	152,653	85,578	111,435	116,493	116,493	-	143,283	145,568	71,723
Planning and development		8,202	162	-	1,580	1,861	1,861	-	710	575	500
Road transport		182,575	102,501	68,970	114,935	114,829	114,829	-	142,493	144,994	71,225
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		82,126	43,677	25,434	134,423	68,594	68,594	-	169,210	77,734	16,972
Energy services		81,964	43,476	24,507	160,061	57,014	57,014	-	149,180	77,034	76,322
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		162	201	865	4,342	3,490	3,490	-	10,030	700	650
Other		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	319,247	290,357	187,835	344,782	236,245	236,245	-	407,966	260,212	169,180
<b>Funded by:</b>											
National Government		79,855	78,929	84,277	63,052	63,710	63,710	-	65,772	68,862	75,388
Provincial Government		7,186	831	891	-	5,550	5,550	-	7,200	6,170	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		3,863	3,220	6,018	13,041	5,133	5,133	-	12,891	10,668	-
Transfers recognised - capital	4	90,745	83,489	72,437	76,073	74,384	74,384	-	85,833	85,690	75,388
Borrowing	6	-	-	334	77,195	16,852	16,852	-	60,000	40,000	60,000
Internally generated funds		226,541	226,877	97,633	191,453	144,899	144,899	-	232,103	134,522	43,792
<b>Total Capital Funding</b>	7	319,240	290,357	187,835	344,762	236,245	236,245	-	407,966	260,212	169,180

## 2.14 LEGISLATION COMPLIANCE STATUS

### **LEGISLATION COMPLIANCE STATUS**

KDM carries out its daily, monthly and annual tasks and duties in full compliance with all relevant legislation, which includes:

1. The Constitution 1996 (Act No. 108 of 1996)
2. The Local Government: Transition Act 1993 (Act No. 209 of 1993)
3. The MSA
4. The MFMA
5. The Municipal Structures Act 1998 (Act No. 117 of 1998)
6. Municipal Budget & Reporting Regulations issued by NT
7. MFMA Circulars published by NT
8. Government Gazettes

KDM is classified as a high capacity Municipality, in terms of the MFMA, and has made significant progress in implementation of the MFMA. KDM is successfully complying with all MFMA requirements in terms of the DORA; Asset Management Regulations; Minimum Competency Levels of municipal officials and the MPRA.

However, given the increased compliance requirements and enforcement, the municipality must increase capacity to ensure that these continue to be achieved.

### **IDP**

The 2019/2020 IDP review process is currently underway. All comments made by the community and key stakeholders are considered in reviewing the IDP.

### **ANNUAL REPORT**

The 2017/2018 AFS are fully GRAP-compliant, and an unqualified audit opinion was received from the Auditor-General.

### **AUDIT COMMITTEE**

An Audit Committee has been established and comprises of external members.

The Audit Committee's work is guided and regulated by an Audit Committee Charter, which was ratified by Council.

### **BUDGET AND TREASURY OFFICE**

As required by the MFMA and NT, a BTO has been set up.

### **IN-YEAR REPORTING**

Several reports are to be submitted throughout the municipal year. Reports are submitted, in accordance with the deadlines and rules set by the MFMA and other legislation, to Statistics SA; NT; PT; Council; MANCO and EXCO respectively.

#### INTERNSHIP PROGRAMMES

The municipality encourages local youth development and has an internship programme in place.

**2.15 OTHER SUPPORTING DOCUMENTATION**



## **A SCHEDULE SUPPORTING SCHEDULES**

**2.15**

KZN292 KwaDukuza - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

KZN292 KWALIKUZA: Supporting Table SAT Supporting Information to Budgetary Financial Performance											
Description	Ref	2016/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>REVENUE ITEMS:</b>											
<b>Property rates</b>	8										
Total Property Rates		584,666	345,912	476,622	624,658	642,089	642,089	542,098	594,893	628,679	665,448
less Revenue Foregone (exemptions, reductions and rebates and Impairments) values in excess of section 17 of MPRA		71,969	-	61,081	60,897	60,807	60,807	60,807	103,167	109,150	115,481
Net Property Rates		512,697	345,912	392,441	433,191	451,291	451,291	451,291	491,726	518,529	548,968
<b>Service charges - electricity revenue</b>	6										
Total Service charges - electricity revenue		822,068	696,210	747,462	767,264	788,560	788,560	788,560	868,740	941,351	895,949
less Revenue Foregone (in excess of 50 kWh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
less Cost of Free Basic Services (50 kWh per indigent household per month)		-	-	14,690	16,150	16,150	16,150	16,150	19,434	21,784	24,410
Net Service charges - electricity revenue		822,068	696,210	732,772	751,111	772,410	772,410	772,410	849,312	919,567	871,539
<b>Service charges - water revenue</b>	6										
Total Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
less Revenue Foregone (in excess of 6 kL/household per month)		-	-	-	-	-	-	-	-	-	-
less Cost of Free Basic Services (6 kL/household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
<b>Service charges - sanitation revenue</b>	6										
Total Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
less Cost of Free Basic Services (free sanitation services to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
<b>Service charges - refuse revenue</b>	6										
Total refuse removal revenue		67,371	43,403	72,041	89,272	77,272	77,272	77,272	78,154	82,686	87,482
Total landfill revenue		-	-	-	-	-	-	-	-	-	-
less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	-	-	-	-	-	-	-
less Cost of Free Basic Services (removed once a week to indigent households)		-	-	14,607	15,465	13,665	13,665	13,665	15,306	17,158	19,233
Net Service charges - refuse revenue		67,371	43,403	67,434	84,807	63,607	63,607	63,607	62,847	65,528	68,250
<b>Other Revenue by source</b>											
Exchange Revenue, Sales of Goods and Rendering of Services, Donors		-	-	-	11,583	11,583	11,593	11,583	12,266	12,978	13,731
Exchange Revenue, Sales of Goods and Rendering of Services, Men's		-	-	-	8,070	2	2	2	2	2	2
Exchange Revenue, Sales of Goods and Rendering of Services, Building		-	-	-	6,845	7,285	7,285	7,285	7,725	8,173	8,647
Exchange Revenue, Operational Revenue, Administrative Handling Fee		-	-	-	1,570	1,590	1,593	1,580	1,684	1,782	1,885
Exchange Revenue, Sales of Goods and Rendering of Services, Advertis		-	-	-	1,979	2,179	2,179	2,179	2,308	2,442	2,583
Exchange Revenue, Sales of Goods and Rendering of Services, Town F		-	-	-	1,265	1,275	1,276	1,251	1,351	1,429	1,512
Exchange Revenue, Sales of Goods and Rendering of Services, Parking		-	-	-	800	800	800	800	818	838	856
Exchange Revenue, Sales of Goods and Rendering of Services, Sale of		-	-	-	585	1,001	1,001	1,001	1,050	1,121	1,186
Exchange Revenue, Sales of Goods and Rendering of Services, Cleara		-	-	-	550	550	550	550	550	550	550
Exchange Revenue, Operational Revenue, Insurance Refund		-	-	-	546	546	546	546	578	612	648
Exchange Revenue, Sales of Goods and Rendering of Services, Commu		-	-	-	530	530	530	530	531	533	538
Other Revenue	3	54,929	67,448	63,028	1,822	11,836	11,888	11,968	104,074	111,055	116,836
Total "Other" Revenue	1	54,929	67,448	63,028	34,395	38,719	38,719	38,719	132,476	141,074	146,663
<b>EXPENDITURE ITEMS:</b>											
<b>Employee related costs</b>	2										
Basic Salaries and Wages		156,722	320,484	193,211	228,500	227,902	227,902	227,902	264,862	284,963	306,191
Pension and UIF Contributions		29,558	-	38,537	43,621	42,968	42,968	42,968	63,081	67,217	70,301
Medical Aid Contributions		15,782	-	21,155	22,722	23,197	23,197	23,197	27,850	29,893	31,680
Overtime		41,965	-	25,864	32,127	37,627	37,627	37,627	41,910	44,347	46,919
Performance Bonus		-	-	-	-	1,013	1,013	1,013	957	1,178	1,245
Motor Vehicle Allowance		10,837	-	14,924	18,358	16,062	16,062	16,062	16,561	17,623	18,752
Cellphone Allowance		803	-	1,331	1,310	1,383	1,383	1,383	1,620	1,808	1,701
Housing Allowances		753	-	833	828	1,021	1,021	1,021	1,005	1,083	1,125
Other benefits and allowances		8,526	-	80,345	20,038	26,152	26,152	26,152	37,155	38,019	38,238
Payments in lieu of leave		17,604	-	5,822	9,273	7,703	7,703	7,703	9,338	9,880	10,453
Long service awards		-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-	-
sub-total	5	262,807	320,484	342,780	376,588	386,928	386,928	386,928	454,252	483,511	516,584
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	262,807	320,484	342,780	376,588	386,928	386,928	386,928	454,252	483,511	516,584
<b>Contributions recognised - capital</b>											
Less contributions by contract		1,063	3,720	6,018	6,202	-	-	-	5,000	6,000	-
Total Contributions recognised - capital		1,063	3,720	6,018	6,202	-	-	-	5,000	6,000	-



KZN292 KwaDukuza - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

R. thousand	Description	Ref	Vote 1 - Chief Operations Office	Vote 2 - Corporate Services	Vote 3 - Finance Business Unit	Vote 4 - Economic Development Planning	Vote 5 - Community Services and Public Amenities	Vote 6 - Community Safety Business Unit	Vote 7 - Civil Engineering and Human Settlement	Vote 8 - Electrical Engineering Business Unit	Vote 9 - Youth Development Business Unit	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
			Business Unit	Business Unit	Business Unit	Business Unit	Business Unit	Business Unit	Business Unit	Business Unit	Business Unit	Business Unit	Business Unit	Business Unit	Business Unit	Business Unit	Business Unit	Business Unit
1																		
<b>Revenue By Source</b>																		
	Property rates				491,726					870,312								491,726
	Service charges - electricity revenue																	870,312
	Service charges - water revenue																	-
	Service charges - sanitation revenue																	-
	Service charges - refuse revenue																	62,847
	Rental of facilities and equipment			257					474									1,666
	Interest earned - external investments								33									92,199
	Interest earned - outstanding debtors																	7,555
	Dividends received																	-
	Fines, penalties and forfeits																	40,020
	License fees and permits			24														217
	Agency services																	11,168
	Other revenue		2,368															192,475
	Transfers and subsidies		7,024															185,995
	Gains on disposal of PPE																	-
	<b>Total Revenue (excluding capital transfers and contribution)</b>		9,362	52,993	567,961	29,384	144,756	33,958	30,493	955,981	5,227	-	-	-	-	-	-	1,836,153
<b>Expenditure By Type</b>																		
	Employee related costs		33,413															454,252
	Remuneration of councillors			21,043														24,043
	Debt impairment			1,640														8,682
	Depreciation & asset impairment		238															90,644
	Finance charges			1,435														28,713
	Bulk purchases			1,157														670,713
	Other materials																	21,004
	Contracted services		15,131															213,649
	Transfers and subsidies		4,011															10,445
	Other expenditure		13,465															306,590
	Loss on disposal of PPE																	-
	<b>Total Expenditure</b>		65,211	137,527	83,255	58,638	216,587	184,970	128,483	947,029	9,244	-	-	-	-	-	-	1,832,105
	<b>Surplus/(Deficit)</b>		(55,849)	(84,534)	484,715	(29,254)	(71,840)	(145,012)	(97,990)	8,952	(4,027)	-	-	-	-	-	-	4,048
	Transfers and subsidies - capital (monetary allocations)																	
	(National / Provincial and District)																	
	Transfers and subsidies - capital (monetary allocations)																	
	(National / Provincial Departmental Agencies,																	
	Household, Non-profit Institutions, Private Enterprises,																	
	Public Corporations, Higher Educational Institutions)																	
	Transfers and subsidies - capital (in-kind - all)																	
	<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		(55,849)	(84,534)	484,715	(29,254)	(71,840)	(145,012)	(45,989)	34,952	(4,027)	-	-	-	-	-	-	5,000
	<b>Revenues</b>																	82,020

1. Departmental columns to be based on municipal organization structure

[illegible]



[illegible]

**References**

1. Total revenue must reconcile to Table A-4 Funded Financial Performance (revenue and expenditure)

1. Total revenue most reliable to assure AS is collected & managed efficiently
2. Balance of allocations not directly linked to an IDP strategic objective

check on revenue balance

KZN2023 Kw. Dufuza - Supporting Table SAS Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	Current Year: 2019/20						2019/20 Medium Term Revenue & Expenditure	
				2019/16	2019/17	2017/18	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	2020/21
B. Economic	Electricity	639 346	675 552	882 345	761 465	815 339	815 339	947 029	1 092 500	1 045 000	1 045 000
	Civic Buildings	4 570	4 840	5 425	5 735	6 382	6 382	6 680	7 034	7 471	7 471
	Civil Works Administration	6 139	6 574	9 083	11 554	11 382	11 382	12 506	11 808	12 627	12 627
	Self Housing and Estates	12	12	17	20	20	20	20	24	22	22
BASIC SERVICE DELIVERY	Information Technology	11 974	12 023	10 658	12 251	14 751	14 751	16 029	16 957	17 823	17 823
	Roads and Stormwater	80 207	65 085	61 141	71 439	70 153	70 153	63 889	60 108	64 163	64 163
	Human Settlements	7 980	11 122	10 583	16 542	17 109	17 109	24 663	30 573	39 294	39 294
	Local Economic Development	14 888	15 291	14 470	16 168	18 645	18 645	18 845	19 202	22 763	24 507
LOCAL ECO. DEVELOPMENT	Transport	21 388	24 612	8 453	7 019	8 820	8 820	11 753	12 424	13 185	13 185
	Admin. General	4 031	5 782	3 424	4 546	4 495	4 495	4 722	4 995	5 285	5 285
	Security	109 246	87 862	78 735	51 757	55 844	55 844	59 780	102 874	111 305	111 305
	Fire and Rescue	-	29 764	31 424	33 265	32 604	32 604	37 100	39 210	41 623	41 623
SAFE AND SECURE ENVIRONMENT	Disaster Management	-	1 218	4 182	5 333	4 119	4 119	5 742	6 261	6 932	6 932
	Public Amenities	20 302	24 873	24 614	26 822	27 590	27 590	31 251	32 065	34 898	34 898
	Waste Management	58 123	65 439	61 839	63 717	73 036	73 036	78 918	84 443	89 675	89 675
	Mechanical Workshop	3 574	4 880	4 456	5 123	6 445	6 445	8 438	8 865	9 500	9 500
SAFETY	Road Safety	-	10 867	10 274	12 014	11 636	11 636	11 988	14 911	14 911	14 911
	Community	20 572	23 134	32 673	44 533	40 114	40 114	50 326	54 865	57 785	57 785
	Human Resources	10 173	8 686	11 255	12 865	13 305	13 305	14 664	15 802	16 884	16 884
	Culture and Sport	47 337	48 689	61 266	68 587	68 257	68 257	115 641	123 025	133 057	133 057
MUNICIPAL INSTITUTIONAL DEVELOPMENT	Competition	3 916	4 108	4 948	6 344	6 208	6 208	6 957	7 424	7 949	7 949
	Financial Audit	2 933	3 578	-	4 691	4 537	4 537	4 892	5 335	5 703	5 703
	Corporate Communications	10 770	11 506	9 455	10 880	12 373	12 373	13 172	14 419	15 144	15 144
	Caravan Park	18 545	24 189	16 428	22 455	23 506	23 506	26 990	29 273	31 187	31 187
GOOD GOVERNANCE	Administration	11 347	13 087	17 802	20 453	21 789	21 789	20 076	22 811	26 339	26 339
	Council General	43 818	57 489	51 149	67 916	70 864	70 864	80 657	85 442	95 789	95 789
	Public Participation	5 273	6 655	7 275	8 298	8 254	8 254	8 893	9 514	10 065	10 065
	Financial Management	28 674	37 952	53 397	59 211	57 476	57 476	71 246	67 590	73 782	73 782
MUNICIPAL FINANCIAL VIABILITY	Assessment Rules	8 002	8 081	8 693	10 000	10 510	10 510	12 020	12 718	13 455	13 455
Total Expenditure				1 212 918	1 285 701	1 323 874	1 324 783	1 375 587	1 573 537	1 682 105	1 745 631
Total Revenue				1 212 918	1 285 701	1 323 874	1 324 783	1 375 587	1 573 537	1 682 105	1 745 631

1. Total expenditure must reconcile to Total Available Financial Performance (Revenue and expenditure)  
2. Balance of accounts not directly linked to an IDP strategic objective checked against balance

KZN292 KwaDukuza - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

KZN292 KwaDukuza - Supporting Table 3A0 Recommendation 10.1 Strategic Objectives and Budget Framework												
Strategic Objective	Goal	Goal Code	Rel	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year+1 2020/21	Budget Year+2 2021/22
R thousand												
BASIC SERVICE DELIVERY	Electricity	A		81,276	43,168	24,907	150,081	57,014	57,014	149,180	77,034	78,322
	Waste Management	B		162	201	585	4,342	3,480	3,490	10,030	700	650
	Community	C		2,045	4,597	1,325	12,310	3,352	3,352	5,604	6,020	3,810
	Road transport	D		182,576	192,501	68,970	114,805	114,829	114,829	142,493	144,994	71,228
	Cemeteries	E		13,115	23,939	28,369	15,019	6,497	6,497	25,648	4,500	4,500
	Housing	F		694	559	-	4,500	4,550	4,550	7,200	7,170	-
	Support Services/ Fleet	G		698	278	-	650	1,178	1,178	1,050	1,000	1,000
MUNICIPAL FINANCIAL	Financial Management and Admin	H		3,542	9,025	35,483	22,500	24,730	24,730	7,850	4,800	3,850
VIABILITY	Human Resources & Corporate	I		-	-	-	-	-	-	-	-	-
	Executive & Council	J		18,982	10,929	-	-	-	-	-	-	-
INTEGRATED HUMAN SETTLEMENT	Land Management	K		-	-	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT &	Local Economic Development	L		8,354	-	-	1,580	1,661	1,661	710	575	500
JOBS CREATION	Integrated Planning	M		970	182	-	-	-	-	-	-	-
SPATIAL ANALYSIS	Public Safety	N		2,881	763	337	500	450	450	200	200	200
	Fire and Emergency	O		-	154	-	-	-	-	-	-	-
	Sports and Recreation	P		3,763	3,990	11,873	17,971	18,496	18,496	26,002	13,220	5,120
Allocations to other priorities				3								
Total Capital Expenditure				1	319,247	290,357	109,065	344,752	236,245	381,285	377,966	260,242

KZN292 KwaZulu - Supporting Table SAT Measurable performance objectives

Description	Unit of measurement	2016/16		2017/17		2018/18		2019/19		2020/20		2021/21		2022/22	
		Outcome	Audited	Outcome	Audited	Outcome	Audited	Outcome	Audited	Outcome	Audited	Outcome	Audited	Outcome	Audited
Vote 1 - Corporate Governance (CMA)	LDP & Public Participation	LDP Process Plan	31-02-2014	31-02-2014	31-02-2014	31-02-2014	31-02-2014	31-02-2014	31-02-2014	31-02-2014	31-02-2014	31-02-2014	31-02-2014	31-02-2014	
		Approval and adoption	20/05/2014	20/05/2014	20/05/2014	20/05/2014	20/05/2014	20/05/2014	20/05/2014	20/05/2014	20/05/2014	20/05/2014	20/05/2014	20/05/2014	20/05/2014
Vote 2 - Corporate Services	Municipal publications	Municipal committee reports	00-01-1900	00-01-1900	00-01-1900	00-01-1900	00-01-1900	00-01-1900	00-01-1900	00-01-1900	00-01-1900	00-01-1900	00-01-1900	00-01-1900	
		Number	00-01-1900	00-01-1900	00-01-1900	00-01-1900	00-01-1900	00-01-1900	00-01-1900	00-01-1900	00-01-1900	00-01-1900	00-01-1900	00-01-1900	00-01-1900
Vote 3 - Local Economic Development	Job Creation	Municipal radio show	00-01-1900	00-01-1900	00-01-1900	00-01-1900	00-01-1900	00-01-1900	00-01-1900	00-01-1900	00-01-1900	00-01-1900	00-01-1900	00-01-1900	
		Number	00-01-1900	00-01-1900	00-01-1900	00-01-1900	00-01-1900	00-01-1900	00-01-1900	00-01-1900	00-01-1900	00-01-1900	00-01-1900	00-01-1900	00-01-1900
Vote 4 - Finance	Budget & Compliance	Approval of budget	418000.0%	418000.0%	418000.0%	418000.0%	418000.0%	418000.0%	418000.0%	418000.0%	418000.0%	418000.0%	418000.0%	418000.0%	
		Date	418000.0%	418000.0%	418000.0%	418000.0%	418000.0%	418000.0%	418000.0%	418000.0%	418000.0%	418000.0%	418000.0%	418000.0%	418000.0%
Vote 5 - Basic Service Delivery	Ratio 5: Basic Service Delivery	Ratio of outstanding service delivery to annual	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	
		Ratio	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900
Vote 6 - Infrastructure	Ratio 6: Infrastructure	Ratio of storm water infrastructure projects completed	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%	
		Number	01-01-1900	01-01-1900	01-01-1900	01-01-1900	01-01-1900	01-01-1900	01-01-1900	01-01-1900	01-01-1900	01-01-1900	01-01-1900	01-01-1900	01-01-1900
Vote 7 - Community Facilities	Ratio 7: Community Facilities	% expenditure on implementation of new MfE	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
		Percentage	01-01-1900	01-01-1900	01-01-1900	01-01-1900	01-01-1900	01-01-1900	01-01-1900	01-01-1900	01-01-1900	01-01-1900	01-01-1900	01-01-1900	01-01-1900
Vote 8 - Environmental Management	Ratio 8: Environmental Management	Ratio of current assets current liabilities	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	
		Ratio	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900
Vote 9 - Environmental Management	Ratio 9: Environmental Management	Ratio of current assets current liabilities	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	
		Ratio	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900
Vote 10 - Environmental Management	Ratio 10: Environmental Management	Ratio of current assets current liabilities	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	
		Ratio	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900
Vote 11 - Environmental Management	Ratio 11: Environmental Management	Ratio of current assets current liabilities	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	
		Ratio	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900
Vote 12 - Environmental Management	Ratio 12: Environmental Management	Ratio of current assets current liabilities	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	
		Ratio	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900
Vote 13 - Environmental Management	Ratio 13: Environmental Management	Ratio of current assets current liabilities	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	
		Ratio	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900
Vote 14 - Environmental Management	Ratio 14: Environmental Management	Ratio of current assets current liabilities	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	
		Ratio	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900
Vote 15 - Environmental Management	Ratio 15: Environmental Management	Ratio of current assets current liabilities	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	
		Ratio	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900
Vote 16 - Environmental Management	Ratio 16: Environmental Management	Ratio of current assets current liabilities	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	
		Ratio	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900
Vote 17 - Environmental Management	Ratio 17: Environmental Management	Ratio of current assets current liabilities	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	
		Ratio	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900
Vote 18 - Environmental Management	Ratio 18: Environmental Management	Ratio of current assets current liabilities	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	
		Ratio	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900
Vote 19 - Environmental Management	Ratio 19: Environmental Management	Ratio of current assets current liabilities	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	
		Ratio	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900
Vote 20 - Environmental Management	Ratio 20: Environmental Management	Ratio of current assets current liabilities	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	
		Ratio	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900
Vote 21 - Environmental Management	Ratio 21: Environmental Management	Ratio of current assets current liabilities	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	
		Ratio	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900
Vote 22 - Environmental Management	Ratio 22: Environmental Management	Ratio of current assets current liabilities	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	
		Ratio	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900
Vote 23 - Environmental Management	Ratio 23: Environmental Management	Ratio of current assets current liabilities	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	
		Ratio	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900
Vote 24 - Environmental Management	Ratio 24: Environmental Management	Ratio of current assets current liabilities	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	
		Ratio	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900
Vote 25 - Environmental Management	Ratio 25: Environmental Management	Ratio of current assets current liabilities	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	
		Ratio	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900
Vote 26 - Environmental Management	Ratio 26: Environmental Management	Ratio of current assets current liabilities	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	
		Ratio	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900
Vote 27 - Environmental Management	Ratio 27: Environmental Management	Ratio of current assets current liabilities	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	
		Ratio	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900
Vote 28 - Environmental Management	Ratio 28: Environmental Management	Ratio of current assets current liabilities	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	
		Ratio	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900
Vote 29 - Environmental Management	Ratio 29: Environmental Management	Ratio of current assets current liabilities	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	
		Ratio	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900
Vote 30 - Environmental Management	Ratio 30: Environmental Management	Ratio of current assets current liabilities	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	
		Ratio	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900
Vote 31 - Environmental Management	Ratio 31: Environmental Management	Ratio of current assets current liabilities	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	
		Ratio	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900	09-01-1900
Vote 32 - Environmental Management	Ratio 32: Environmental Management	Ratio of current assets current liabilities	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	28.7-1	
		Ratio	09-01-1900	09-01-1900	09-01-1										

Kilometres of new gravel access roads constructed	Km	0.0%	0.0%	0.24km					
Nr of speed humps constructed	Number	0.0%	0.0%	0.0%					
Kilometres of sidewalks constructed and	Km	0.0%	0.0%	0.6km					
<b>Vote6 - Basic Service Delivery</b>									
<b>Electrical Services</b>									
% of households with access to basic electricity	Percentage	99.0%	90.0%	94.1%					
Free basic electricity	Percentage	99.0%	90.0%	100.0%					
Number of LT Mains projects upgraded	Number	300.0%	500.0%	100.0%					
Number of MV Network projects upgraded	Number	1700.0%	1400.0%	000.0%					
%expenditure on capital budget for	Percentage	39600.0%	63700.0%	60.2%					
Nr of substation upgrade projects completed	Number	0.00	9.00	100.0%					
Nr of electricity bulk supply projects completed	Number	0.0%	5.00	100.0%					
<b>Vote6 - Basic Service Delivery</b>									
<b>Municipal Services</b>									
Number of hh earning less than R3500 with access to	Number/Percentage	15255.00	0.93	100.0%					
Number of households with access to basic solid	Number/Percentage	15255.00	0.90	100.0%					
Acquisition of land for the establishment of cemetery	Date	0.00	5.00	28/03/2017					
Establishment of Child Care facilities by target date	Number	2.00	14.00	0.0%					
Establishment of recreational facilities by target	Date/Number	8.00	537.00	30/05/2017					
Upgrade of beach facilities	Number/Date	0.00	9.00	29/05/2017					
Number of Traffic fines issued for traffic offences	Number	0.00	500.0%	2695100.0%					
Rand value revenue collected from outstanding fines	Rand value	0.0%	8750000.0%	135970000.0%					
Response time to disaster cases reported	Time	48hrs	48hrs	645 within					
Number of Wards visited for Disaster	Number	0.0%	0.0%	1120.0%					
Number of schools visited for safety campaigns	Number	2400.0%	0.0%	3500.0%					
Number of wards visited for Social Crime Prevention	Number	2700.0%	2700.0%	2800.0%					
<b>And so on for the rest of the Votes</b>									

1. Include a measurable performance objective for
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year

Description	Unit of measurement	2015/16	2016/17	2017/18	Current Year 2018/19	Adjusted Budget	Full Year Forecast	Medium Term Revenue & Expenditure 2019/20	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget						
Entity 1 - (name of entity)	Insert measure's description										
Entity 2 - (name of entity)	Insert measure's description										
Entity 3 - (name of entity)	Insert measure's description										
And so on for the rest of the Entities	Insert measure's description										
1. Include a measurable performance objective as											

1. Include a measurable performance objective as  
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year



KZN282 KwaDukuza - Supporting Table SA8 Performance Indicators and benchmarks

KZN282 KwaZulu - Supporting Table SA8 Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2016/15	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Borrowing Management</b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2.1%	3.0%	2.4%	2.5%	2.1%	2.1%	2.1%	2.3%	2.6%	2.5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	2.2%	3.2%	2.4%	2.6%	2.3%	2.3%	2.3%	2.6%	2.7%	2.8%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl transfers and grants and contributions	12.5%	0.0%	0.0%	28.7%	9.3%	6.3%	0.0%	20.5%	22.9%	53.3%
<b>Safety of Capital</b>											
Debt to Equity Ratio	Long Term Borrowing/ Funds & Reserves	1205.7%	851.5%	617.0%	1562.8%	842.9%	842.9%	842.9%	1009.2%	1081.4%	1175.0%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	2.2	1.9	2.3	1.6	2.1	2.1	2.1	1.8	1.7	1.9
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.2	1.9	2.3	1.6	2.1	2.1	2.1	1.8	1.7	1.9
Liquidity Ratio	Monetary Assets/Current Liabilities	1.0	1.3	1.8	1.0	1.6	1.6	1.6	1.0	0.9	0.9
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		96.4%	97.7%	97.7%	98.3%	98.8%	98.8%	98.8%	97.9%	98.1%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		98.4%	97.7%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.8%	89.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	12.3%	13.2%	13.8%	18.5%	13.1%	13.1%	13.1%	12.4%	12.6%	14.5%
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 30 days of due date)										
Creditors to Cash and Investments		122.9%	77.1%	52.9%	142.9%	77.7%	77.7%	77.7%	142.0%	197.9%	215.7%
<b>Other Indicators</b>											
Electricity Distribution Losses (2)	Total Volume Losses (kWh)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kL)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	22.6%	23.4%	23.4%	24.7%	24.6%	24.6%	24.6%	24.7%	24.8%	25.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	24.3%	24.8%	24.4%	26.2%	26.0%	26.0%	26.0%	26.0%	26.1%	26.4%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	5.1%	5.0%	4.7%	7.1%	3.5%	3.5%	3.5%	3.3%	3.4%	3.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	7.6%	6.4%	6.4%	7.1%	7.0%	7.0%	7.0%	6.6%	6.4%	6.3%
<b>DP resolution financial viability indicators</b>											
L Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	21.5	27.6	31.5	31.3	31.3	31.3	27.5	28.1	28.8	28.1
IL/IS Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	15.2%	15.6%	17.0%	20.3%	15.9%	15.9%	15.9%	18.0%	16.6%	18.8%
IL Cost coverage	(Available cash + investments)/monthly fixed operational expenditure	2.0	3.1	4.2	1.8	3.2	3.2	3.2	1.4	1.0	0.9

**References**

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

KZN292 KwaDukuza - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref	Basis of calculation	2001 Census	2007 Survey	2011 Census	Current Year 2016/19				2019/20 Medium Term Revenue & Expenditure Framework		
						2015/16	2016/17	2017/18	Outcome	Outcome	Outcome	Outcome
<b>Demographics</b>												
Population			168		231	231	277					
Females aged 5 - 14					30	21	13					
Males aged 5 - 14					21	21	13					
Females aged 15 - 34					33	68	57					
Males aged 15 - 34					48	48	60					
Unemployment			34.3		0	0	-					
<b>Monthly household income (no. of households)</b>	1, 12											
No income					40.80%							
R1 - R1 600					0							
R1 601 - R3 200					0							
R3 201 - R8 400					0							
R8 401 - R12 800					0							
R12 801 - R25 600					20.00%							
R25 601 - R51 200					1.10%							
R52 201 - R102 400					0							
R102 401 - R204 800					0.30%							
R204 801 - R409 600					0.10%							
R409 601 - R819 200					0.10%							
> R819 200					0.10%							
<b>Poverty profiles (no. of households)</b>	13											
< R2 080 per household per month	2											
Insert description												
<b>Household demographics (000)</b>			167,805			231	231					
Number of people in municipal area												
Number of poor people in municipal area												
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)												
<b>Housing statistics</b>	3											
Formal					80.9							
Informal					13.3%							
Total number of households												
Dwellings provided by municipality	4		-		-	-	-					
Dwellings provided by province												
Dwellings provided by private sector												
Total new housing dwellings	5		-		-	-	-					
<b>Economic</b>	6											
Inflation/inflation outlook (CPI-X)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												



Detail on the provision of municipal services for A10

Total municipal services	Ref.	Household service targets (000)	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year 2020/21	Budget Year +1	Budget Year +2 2021/22
			2015/16	2016/17	2017/18	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year 2020/21	Budget Year +1	Budget Year +2 2021/22
Municipal in-house services	Ref.	17/26a.c	-	-	-	-	-	-	-	-	-	-
		Piped water inside dwelling	-	-	-	-	-	-	-	-	-	-
		Flood water inside yard (not in dwelling)	-	-	-	-	-	-	-	-	-	-
		Using public tap (at least min.service level)	-	-	-	-	-	-	-	-	-	-
		Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-	-
		Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-	-
		Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-	-
		No water supply	-	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-	-
		Sanitation/sewerage	-	-	-	-	-	-	-	-	-	-
		Flush toilet (connected to sewerage)	-	-	-	-	-	-	-	-	-	-
		Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-	-
		Chemical toilet	-	-	-	-	-	-	-	-	-	-
Municipal in-house services	Ref.	Pit toilet (ventilated)	-	-	-	-	-	-	-	-	-	-
		Other toilet provisions (> min.service level)	-	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-	-
		Bucket toilet	-	-	-	-	-	-	-	-	-	-
		Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-	-
		No toilet provisions	-	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-	-
		Electricity	-	-	-	-	-	-	-	-	-	-
		Electricity (at least min. service level)	11 930	10 197	10 429	10 638	10 633	10 638	-	-	-	-
		Electricity - prepaid (min service level)	25 916	16 859	15 026	16 959	16 959	16 859	-	-	-	-
		Minimum Service Level and Above sub-total	37 846	27 056	27 055	27 596	27 596	27 596	-	-	-	-
		Electricity (< min.service level)	-	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (< min. service level)	-	15 059	-	17 869	17 869	17 869	-	-	-	-
		Other energy sources	-	-	-	-	-	-	-	-	-	-
Municipal in-house services	Ref.	Below Minimum Service Level sub-total	-	15 059	-	17 869	17 869	17 869	-	-	-	-
		Total number of households	37 846	42 125	27 055	45 465	45 465	45 465	-	-	-	-
		Refuse	-	-	-	-	-	-	-	-	-	-
		Removed at least once a week	34 321	30 467	-	31 119	31 119	31 119	-	-	-	-
		Minimum Service Level and Above sub-total	34 321	30 467	-	31 119	31 119	31 119	-	-	-	-
		Removed less frequently than once a week	-	-	-	-	-	-	-	-	-	-
		Using communal refuse dump	-	-	-	-	-	-	-	-	-	-
		Using own refuse dump	-	-	-	-	-	-	-	-	-	-
		Other rubbish disposal	-	-	-	-	-	-	-	-	-	-
		No rubbish disposal	-	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-	-
		Total number of households	34 321	30 467	-	31 119	31 119	31 119	-	-	-	-
		Water	-	-	-	-	-	-	-	-	-	-
		Household service targets (000)	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework			
		Water	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year 2020/21	Budget Year +1	Budget Year +2 2021/22
		Water	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year 2020/21	Budget Year +1	Budget Year +2 2021/22

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Municipal entity services		2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
Name of municipal entity	Ref.	Household service targets (000)		Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Water	Sanitation/sewage							
Name of municipal entity	8	Piped water inside dwelling Piped water inside yard (but not in dwelling) Using public tap (at least min service level) Other water supply (at least min service level)	Flush toilet (connected to sewerage) Flush toilet (with septic tank) Chemical toilet Pit toilet (ventilated) Other toilet provisions (> min service level) Minimum Service Level and Above sub-total	-	-	-	-	-	-	-
	10	Using public tap (< min service level) Other water supply (< min service level) No water supply	Bucket toilet Other toilet provisions (< min service level) No toilet provisions Below Minimum Service Level sub-total	-	-	-	-	-	-	-
	9	Using public tap (< min service level) Other water supply (< min service level) No water supply	Below Minimum Service Level sub-total	-	-	-	-	-	-	-
	10	Using public tap (< min service level) Other water supply (< min service level) No water supply	Below Minimum Service Level sub-total	-	-	-	-	-	-	-
	Total number of households		-	-	-	-	-	-	-	-
	Sanitation/sewage:		-	-	-	-	-	-	-	-
	Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-
	Flush toilet (with septic tank)		-	-	-	-	-	-	-	-
	Chemical toilet		-	-	-	-	-	-	-	-
	Pit toilet (ventilated)		-	-	-	-	-	-	-	-
Name of municipal entity	Other toilet provisions (> min service level)		-	-	-	-	-	-	-	-
	Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-
	Bucket toilet		-	-	-	-	-	-	-	-
	Other toilet provisions (< min service level)		-	-	-	-	-	-	-	-
	No toilet provisions		-	-	-	-	-	-	-	-
	Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-
	Total number of households		-	-	-	-	-	-	-	-
	Electricity:		-	-	-	-	-	-	-	-
	Electricity (at least min service level)		-	-	-	-	-	-	-	-
	Electricity - prepaid (min service level)		-	-	-	-	-	-	-	-
Name of municipal entity	Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-
	Electricity (< min service level)		-	-	-	-	-	-	-	-
	Electricity - prepaid (< min service level)		-	-	-	-	-	-	-	-
	Other energy sources		-	-	-	-	-	-	-	-
	Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-
	Total number of households		-	-	-	-	-	-	-	-
	Refuse:		-	-	-	-	-	-	-	-
	Removed at least once a week		-	-	-	-	-	-	-	-
	Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-
	Removed less frequently than once a week		-	-	-	-	-	-	-	-
Name of municipal entity	Using communal refuse dump		-	-	-	-	-	-	-	-
	Using own refuse dump		-	-	-	-	-	-	-	-
	Other rubbish disposal		-	-	-	-	-	-	-	-
	No rubbish disposal		-	-	-	-	-	-	-	-
	Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-
	Total number of households		-	-	-	-	-	-	-	-
	245		-	-	-	-	-	-	-	-
	Services provided by external mechanisms		-	-	-	-	-	-	-	-
	Names of service providers		-	-	-	-	-	-	-	-
	Ref.		-	-	-	-	-	-	-	-



Names of service providers		2019/20 Medium Term Revenue & Expenditure Framework									
Names of service providers		Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework				2021/22	
Names of service providers		2015/16	2016/17	2017/18	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
8	Using public tap (at least min.service level)	-	-	-	-	-	-	-	-	-	-
10	Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-	-
9	Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-	-
10	Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-	-
	No water supply	-	-	-	-	-	-	-	-	-	-
	Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-	-
	Total number of households	-	-	-	-	-	-	-	-	-	-
	<b>Sanitation/Sewerage:</b>	-	-	-	-	-	-	-	-	-	-
	Flush toilet (connected to sewerage)	-	-	-	-	-	-	-	-	-	-
	Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-	-
	Chemical toilet	-	-	-	-	-	-	-	-	-	-
	Pit toilet (ventilated)	-	-	-	-	-	-	-	-	-	-
	Other toilet provisions (> min.service level)	-	-	-	-	-	-	-	-	-	-
	Below Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-	-
	Bucket toilet	-	-	-	-	-	-	-	-	-	-
	Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-	-
	No toilet provisions	-	-	-	-	-	-	-	-	-	-
	Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-	-
	Total number of households	-	-	-	-	-	-	-	-	-	-
	<b>Energy:</b>	-	-	-	-	-	-	-	-	-	-
	Electricity (at least min.service level)	-	-	-	-	-	-	-	-	-	-
	Electricity - prepaid (min.service level)	-	-	-	-	-	-	-	-	-	-
	Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-	-
	Electricity (< min.service level)	-	-	-	-	-	-	-	-	-	-
	Electricity - prepaid (< min.service level)	-	-	-	-	-	-	-	-	-	-
	Other energy sources	-	-	-	-	-	-	-	-	-	-
	Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-	-
	Total number of households	-	-	-	-	-	-	-	-	-	-
	<b>Refuse:</b>	-	-	-	-	-	-	-	-	-	-
	Removed at least once a week	-	-	-	-	-	-	-	-	-	-
	Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-	-
	Removed less frequently than once a week	-	-	-	-	-	-	-	-	-	-
	Using communal refuse dump	-	-	-	-	-	-	-	-	-	-
	Using own refuse dump	-	-	-	-	-	-	-	-	-	-
	Other rubbish disposal	-	-	-	-	-	-	-	-	-	-
	No rubbish disposal	-	-	-	-	-	-	-	-	-	-
	Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-	-
	Total number of households	-	-	-	-	-	-	-	-	-	-
Detail of Free Basic Services (FBS) provided											
Electricity	Location of households for each type of FBS										
	Formal settlements - (50 kwh per indigent household per month Rands)										
	Number of HH receiving this type of FBS										
	Informal settlements (Rands)										
	Number of HH receiving this type of FBS										
	Informal settlements targeted for upgrading (Rands)										
	Number of HH receiving this type of FBS										
	Living in informal backyard rental agreement (Rands)										
	Number of HH receiving this type of FBS										



K7N292 Kw. Dukun e Supporting Table SA1B Funding measurement

KZN2022 KwaZulu-Natal Supporting Table A(A) Funding measurement												
Description	MFRSA section	Ref	2019/20			Current Year 2021/22				2019/20 Medium Term Revenue & Expenditure Framework		
			2019/20 Actual Outcome	2019/20 Actual Outcome	2019/20 Actual Outcome	Original Estimate	Adjusted Estimate	Full Year Forecast	Pro-Actual estimate	Budget Year 2020/21 RMB2020	Budget Year 2021/22 RMB2021	Budget Year 2022/23 RMB2022
<b>Expenditure</b>												
Costs/Income of the year and 2000	18000	1	163,841	278,929	499,804	181,266	358,187	556,567	359,187	177,810	140,611	122,881
Costs - Investments of the year and less applications - 2000	18000	0	313,454	314,674	433,132	182,201	217,880	342,221	342,221	246,293	241,493	368,169
Costs year end only (excluding applications) - 2000	18000	0	313,454	314,674	433,132	182,201	217,880	342,221	342,221	246,293	241,493	368,169
Capital expenditure (excluding applications) - 2000	18000	0	115,023	199,261	321,245	119,500	62,541	60,841	63,400	81,600	83,405	10,851
Current change (or % change) - income (CGP) total income	18000(22)	1	N/A	99%	24%	(21.8%)	(23.3%)	(30.3%)	(1) 05%	0.5%	16.4%	(10.5%)
Costs (excluding % of income) and other income	18000(22)	0	0.13%	0.4%	(0.3%)	0.10%	0.0%	0.0%	0.0%	0.0%	0.0%	(0.3%)
Debt (excluding % of income) and other income	18000(22)	2	3.1%	1.1%	2.5%	3.2%	0.9%	0.5%	0.5%	0.1%	0.5%	0.0%
Capital expenditure (excluding % of income) and other income	18000(22)	0	1.11%	1.03%	0.6%	1.00%	1.00%	1.0%	1.0%	1.0%	1.0%	0.0%
Debt (excluding % of income) and other income	18000(22)	0	0.0%	0.0%	0.0%	0.0%	0.1%	0.3%	1.0%	0.0%	22.8%	52.3%
Income % of Debt (excluding % of income) and other income	18000(22)	1	N/A	14.5%	31.6%	29.8%	81.11%	0.0%	0.0%	0.0%	0.0%	0.0%
Current income (excluding % of income) and other income	18000(22)	12	N/A	24.1%	31.1%	3.1%	(1) 04%	0.0%	0.2%	0.2%	11.2%	(11.2%)
Income % of Property (excluding % of income) and other income	18000(22)	11	3.3%	3.3%	3.3%	4.0%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%
Income % of Capital (excluding % of income) and other income	18000(22)	11	11.0%	10.4%	21.4%	10.9%	41.9%	0.0%	11.9%	0.0%	17.9%	1.4%

## References

- [illegible]

As per Schedule 4, a complete statement for each financial year (financial statement of each company) as follows: (a) Capital expenditure - Purchase of a fixed asset (gross price)											
Revenue (including dividend)	1921/22	1.5%	0.5%	4.5%	4.0%	1.1%	0.0%	191/22	1.0%	8.2%	
% for total revenue charges (and price) (a/b)	1921/22	17.5%	19.0%	0.5%	4.0%	0.5%	0.0%	191/22	5.2%	0.9%	
% for Property Tax	1921/22	18.5%	5.0%	2.5%	2.1%	1.1%	0.0%	191/22	1.0%	1.2%	
% for Service charges - electricity revenue	1911/12	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
% for Service charges - water revenue	1911/12	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
% for Service charges - variation revenue	1911/12	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
% for Service charges - other revenue	1911/12	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
% for loss	1911/12	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Total available revenue	1921/22	891,324	1,075,046	1,182,756	1,235,132	1,284,040	1,295,510	1,285,308	1,424,005	1,500,820	1,609,745
Service charges	301,987	1,950,844	1,182,756	1,235,132	1,284,040	1,295,510	1,285,308	1,424,005	1,400,844	1,580,745	
Property rates	102,499	340,392	332,441	470,789	451,131	451,211	451,211	451,211	451,211	451,211	
Service charges - electricity revenue	822,858	695,210	732,872	731,134	770,130	770,130	770,130	770,130	770,130	770,130	
Service charges - water revenue	—	—	—	—	—	—	—	—	—	—	
Service charges - variation revenue	—	—	—	—	—	—	—	—	—	—	
Service charges - other revenue	51,211	44,462	67,437	64,802	61,802	61,802	61,802	61,802	61,802	61,802	
Revenue of bodies and equipment	1,017	811	1,480	1,101	1,638	1,638	1,638	1,638	1,638	1,638	
Capital expenditure according capital grant/aid	208,681	209,487	272,148	264,809	141,851	141,851	141,851	141,851	141,851	141,851	
Cash received from taxpayers	1911/12	1,511,147	1,967,210	2,199,216	2,199,216	2,199,216	2,199,216	2,199,216	2,199,216	2,199,216	
Revenue - Other revenue	1,046,602	1,209,448	1,264,877	1,353,841	1,364,470	1,364,470	1,364,470	1,364,470	1,364,470	1,364,470	
Balance in customer debit (current and non-current)	30,522	21,137	21,137	41,300	31,14	31,14	31,14	31,14	31,14	31,14	
Operating and Capital Grant and Revenue	1911/12	264,651	267,010	267,213	273,779	273,771	273,771	273,771	273,771	273,771	
Capital expenditure - total	2011/10	315,247	259,252	272,138	344,761	248,246	238,246	238,246	238,246	238,246	
Capital expenditure - received	2011/10	1,17,128	81,421	34,125	39,353	42,308	42,308	42,308	42,308	42,308	
Surplus/loss balance/total											
Grant/guideline maximum		1.0%	0.5%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
DFT guideline		0.5%	0.5%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
DFA operating grant total DFT											
DFA capital grant total DFT											
Provisional operating grant											
Provisional capital grant											
District/Municipality grants											
Total grant/aid received (current and capital grants)											
Annual average collection rate (revenue inclusive)											

**DoBA analysis**

**U.S. DEPARTMENT OF JUSTICE**


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### Issue

Change in measure		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	2915	2916	2917	2918	2919	2920	2921	2922	2923	2924	2925	2926	2927	2928	2929	2930	2931	2932	2933	2934	2935	2936	2937	2938	2939	2940	2941	2942	2943	2944	2945	2946	2947	2948	2949	2950	2951	2952	2953	2954	2955	2956	2957	2958	2959	2960	2961	2962	2963	2964	2965	2966	2967	2968	2969	2970	2971	2972	2973	2974	2975	2976	2977	2978	2979	2980	2981	2982	2983	2984	2985	2986	2987	2988	2989	2990	2991	2992	2993	2994	2995	2996	2997	2998	2999	3000
Total Operating Revenue		1,779,779	1,770,337	1,680,333	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,680,433	1,6																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									

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**References**

KZN292 Kwadukuzi - Supporting Table SA11 Property rates summary

Description	Ref	Valuation:										2016/17	2017/18	Audited Outcome	Audited Outcome	2018/19	2019/20	2020/21	2021/22																																																																																																																																																																																																																																																																																																																																																																																																																																							
		1	2	3	3	3	4	5	5	8	8																																																																																																																																																																																																																																																																																																																																																																																																																																															
2016/15	Audited Outcome	01.07.2014	Yes	48	32,223	8,909	1	1,200	1,014	27	308	128	4,752	3,211	574	583	431	1,923	3,783	54,139	55,793	52,973	50,376	2,946	53,995	56,941	2,946	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941	53,995	56,941	2,946	56,941

KZN292 KwaDukuza - Supporting Table SA12a Property rates by category (current year)

Description	Pd	Res	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settlements	Comm. Land	State trust land	Section 87(2)(b) (code 1)	Protect. Areas	National Monuments	Public benefit amenities	Mining Props.
<b>Current Year 2018/19</b>																	
<b>Valuations:</b>																	
No. of properties		34,054															
No. of sectional title property values		5,884															
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations		1															
Supplementary valuation (Rm)		20,002,000															
No. of valuation roll amendments		1,694															
No. of objections by rate-payers		-															
No. of appeals by rate-payers finalised		-															
No. of successful objections	5	-															
No. of successful objections > 10%	5	-															
Estimated no. of properties not valued																	
Years since last valuation (select)		3															
Frequency of valuation (select)		5															
Method of valuation used (select)		Land alone															
Base of valuation (select)		yes															
Phasing-in properties s21 (number)		No															
Combination of rating types used? (Y/N)		Uniform															
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
<b>Valuation reductions:</b>																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R13,000 threshold (Rm)		1,983															
Valuation reductions-public works (Rm)																	
Valuation reductions-other (Rm)		440															
<b>Total valuation reductions:</b>	2																
Total value used for rating (Rm)	8																
Total land value (Rm)	8																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
<b>Rateline:</b>																	
Average rate	3	0.007410	0.072820			0.001860	0.022920	0.001860					0.007410		0.007410	0.022920	
Rate revenue budget (R'100)		220,823	127,252			9,223		416									
Rate revenue expected to collect (R'000)		207,746	114,527			8,301		374									
Expected cash collection rate (%)	4	90.0%	90.0%			90.0%	90.0%	90.0%									
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates, exemptions, reductions/discounts (R'000)		6,021	10,578			589	13,179	3,755					7,965		15	3,865	
		45,102				3											

## References

1. Land & Assistance Act, Residuation of Land Rights, Communal Property Associations
2. Include value of additional reductions is "net" value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.25 cents in the Rand is 0.1025% expressed to 5 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

KZN292 KwaZulu - Supporting Table SA12b Property rates by category (budget year)

Description	Rd	Rd	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settlements	Comm. Land	State trust land	Section 8(2)(b) fee <sup>1</sup>	Protect. Areas	National Monuments	Public benefit <sup>2</sup>	Mining Props.
<b>Budget Year 2019/20</b>																	
<b>Valuation:</b>																	
No. of properties		34,064						413		1,854						2	116
No. of sectional title properties		5,884		2,177	1,767	1,520	1,576										
No. of immovably difficult properties s7(2)																	
No. of supplementary valuations		1															
Supplementary valuation (Rm)		29,650,000															
No. of valuation roll amendments		1,494															
No. of objections by rate-payers		-															
No. of appeals by rate-payers finalised		-															
No. of successful objections		-															
Estimated no. of properties not valued		-															
Years since last valuation (select)		3															
Frequency of valuation (select)		5															
Method of valuation used (select)		Land & Impx															
Base of valuation (select)		Yes															
Phasing-in properties s21 (number)		No															
Combination of rating types used? (Y/N)		Uniform															
Is balance ruled by uniform rate/variable rate?		Uniform															
<b>Valuation Adjustments:</b>																	
Valuation reductions-public infrastructure (Rm)								963									
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)		1,983															
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
<b>Total valuation reductions:</b>																	
Total value used for rating (Rm)		36,381		6,022	3,399	428	675	2,248					1,675		2	169	
Total land value (Rm)																	
Total value of improvements (Rm)																	
Total market value (Rm)																	
<b>Rates:</b>																	
Average rate		0.000000	0.024750		0.002010	0.024750	0.024750	0.002010					0.006003		0.006003	0.024754	
Rate revenue budget (R '000)		249,295	137,432		3,209	9,961		416					-		-	-	
Rate revenue expected to collect (R'000)		224,355	123,699		2,888	8,965		374									
Expected cash collection rate (%)		89.0%	90.0%		90.0%	90.0%		90.0%									
Special rating areas (R'000)			6,500														
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)		6,503															
Rebates, exemptions - home farm (R'000)																	
Rebates, exemptions - other (R'000)		50,310	11,424		3,519	646	14,234	3,764					8,603		16	4,176	
Phase-in reductions/credits (R'000)																	
<b>Total rebates, exemptions, credits (R'000)</b>																	

**References:**

1. Land & Assistance Act, *Restitution of Land Rights, Communal Property Associations*
2. Include value of additional reductions as 'final' value greater than MPR4 minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 8 decimal places maximum
4. Include arrears collections
5. In favour of the rate payer
6. Provide relevant information for historical comparisons.



KZN292 KwaDukuza • Supporting Table SA13a Services Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2015/16	2016/17	2017/18	Current Year 2018/19	2019/20 Medium Term Revenue & Expenditure Framework		
							Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Property rates (rate in the Rand)</b>	1								
Residential properties									
Residential properties - vacant land			0.0080	0.0084	0.0089	0.0074	0.8000		
Formal informal settlements			0.0185	0.0197	0.0212	0.0229	0.0248		
Small holdings			0.0050	0.0064	0.0069	0.0074	0.8000		
Farm properties - used			0.0015	0.0016	0.0017	0.0019	0.0020		
Farm properties - not used			0.0015	0.0016	0.0017	0.0019	0.0020		
Industrial properties			0.0185	0.0197	0.0212	0.0229	0.0248		
Business and commercial properties			0.0185	0.0197	0.0212	0.0229	0.0248		
Commercial land - residential									
Commercial land - small holdings									
Commercial land - farm property									
Commercial land - business and commercial									
Commercial land - other									
State-owned properties			0.0185	0.0197			0.0248		
Municipal properties			0.0185	0.0197			0.0025		
Public service infrastructure			0.0015	0.0016			0.0020		
Privately owned towns serviced by the owner									
State trust land			0.0060	0.0064			0.0080		
Redevelopment and redistribution properties									
Protected areas									
National monuments properties									
<b>Exemptions, reductions and rebates (Rands)</b>									
<b>Residential properties</b>									
R15 000 threshold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate									
Indigent rebate or exemption			First R130 000	First R130 000	First R130 000	First R130 000	First R130 000		
Pensioners/social grants rebate or exemption			Rebate ranging	Rebate ranging	Rebate ranging	Rebate ranging	Rebate ranging		
Temporary relief rebate or exemption			Rebate of 50%	Rebate of 50%	Rebate of 50%	Rebate of 50%	Rebate of 50%		
Bona fide farmer's rebate or exemption									
<b>Other rebates or exemptions</b>									
<b>Water tariffs</b>	2								
<b>Domestic</b>									
Basic charge/fees (Rands/month)									
Service point - vacant land (Rands/month)									
Water usage - flat rate tariff (c/m)		(describe structure)							
Water usage - flat rate tariff		(R) in structure (s)							
Water usage - Block 1 (c/m)		(R) in structure (s)							
Water usage - Block 2 (c/m)		(R) in structure (s)							
Water usage - Block 3 (c/m)		(R) in structure (s)							
Water usage - Block 4 (c/m)		(R) in structure (s)							
Other									
<b>Waste water tariffs</b>									
<b>Domestic</b>									
Basic charge/fees (Rands/month)									
Service point - vacant land (Rands/month)									
Waste water - flat rate tariff (c/m)		(R) in structure							
Volume charge - Block 1 (c/m)		(R) in structure							
Volume charge - Block 2 (c/m)		(R) in structure							
Volume charge - Block 3 (c/m)		(R) in structure							

Volume charge - Block 4 (c)10							
Other							
<b>Electricity tariffs</b>							
<b>Domestic</b>	2	(C) In structure)					
Basic charged fee (Pondsmouth)			39				
Service point - vacant land (Pondsmouth)			90				
FEES		(how is this charged?) (describe structure)	75kwh	42	42	44	47
Life-line tariff - meter				97	89	105	112
Life-line tariff - prepaid		(describe structure)	75kwh		75kwh	75kwh	
Flat rate tariff - meter (c)400							
Flat rate tariff - prepaid (c)400			1	2	2	2	2
Meter - IET Block 1 (c)400		(C) In structure)		1	2	2	
Meter - IET Block 2 (c)400		(C) In structure)					
Meter - IET Block 3 (c)400		(C) In structure)					
Meter - IET Block 4 (c)400		(C) In structure)					
Meter - IET Block 5 (c)400		(C) In structure)					
Prepaid - IET Block 1 (c)400		(C) In structure)					
Prepaid - IET Block 2 (c)400		(C) In structure)					
Prepaid - IET Block 3 (c)400		(C) In structure)					
Prepaid - IET Block 4 (c)400		(C) In structure)					
Prepaid - IET Block 5 (c)400		(C) In structure)					
Other	2						
<b>Waste management tariffs</b>							
<b>Domestic</b>							
Street cleaning charge			144				
Basic charged fee				153	165	178	190
6d bin - once a week							
25d bin - once a week							

**Notes:**  
1. If properties are not color or not rated this must be indicated as such  
2. Please provide detailed descriptions on Street Sd 130

KZN292 KwaDukuza - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2015/16	2016/17	2017/18	Current Year 2018/19	2019/20 Medium Term Revenue & Expenditure Framework		
							Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Exemptions, reductions and rebates. (Rands) (Insert lines as applicable)		Alt w/ef 2015/16: - a 6% service rebate. - the SRA R130 000 exempt Pensioner's rebate from 25% Developer incentives for Certain PSR rates being phased A 15% excluded services							
Water tariffs (Insert blocks as applicable)		(R) in thousands (R) in thousands (R) in thousands (R) in thousands (R) in thousands (R) in thousands (R) in thousands (R) in thousands (R) in thousands (R) in thousands							
Waste water tariffs (Insert blocks as applicable)		(R) in structure (R) in structure (R) in structure (R) in structure (R) in structure (R) in structure (R) in structure (R) in structure							
Sanitation tariffs (Insert blocks as applicable)		(R) in thousands (R) in thousands (R) in thousands (R) in thousands (R) in thousands (R) in thousands (R) in thousands (R) in thousands (R) in thousands (R) in thousands							

1. Use as basis property value of R700 000, 1 000 kWh electricity and 300 l water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 200 l water
3. Use as basis property value of R 300 000, 350 kWh electricity and 200 l water (bargain)

KZN292 KwaDukuza - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		293,032	121,116	108,578	141,461	121,143	121,143	131,143	135,143	185,143
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks		344	345	297						
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	293,376	121,461	108,873	141,461	121,143	121,143	131,143	135,143	185,143
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		293,376	121,461	108,873	141,461	121,143	121,143	131,143	135,143	185,143

KZN232 Kwabukwiza - Supporting Table SA16 Investment participations by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed Interest rate	Interest Rate -	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment	Opening balance	Interest to be realized	Partial / Premature Withdrawal (R)	Investment Top Up	Closing Balance
<b>Parent municipality</b>	<b>1</b>	<b>Val Months</b>												
ABSA Bank 977 660002		12 months	Fixed	No	Fixed	0.061	No	N/A	07 September 2019	14,337				-
ABSA Bank Liquidity PLUS 1997 660072		Daily	Money Market	No	Variable	0.0675	No	N/A	Money Market	72,147	4,754	(14,227)		6,678
ABSA Liquidity PLUS 2 977 660062		Daily	Money Market	No	Variable	0.0675	No	N/A	Money Market	141,763	6,647	(710,023)		46,335
ABSA Cash in Bank Bank Account Specialty -ABSA - KDM		Daily	Money Market	No	Variable	0.062	No	N/A	Money Market	2,374	157	(101,000)		2,526
FIN977 660040		Daily	Money Market	No	Fixed	0.0515	No	N/A	Money Market	620	34			644
FIN977 660041		Daily	Call Account	No	Fixed	0.0515	No	N/A	Call Account	310	17			326
FIN977 660056		Daily	Call Account	No	Fixed	0.0515	No	N/A	Call Account	16,434	831			17,265
Medbank 977 660027		Daily	Call Account	No	Fixed	0.0675	No	N/A	Call Account	8,507	429			8,936
ABSA Chequing account 4095 774 472		Daily	Cheque	No	Variable	0.065	No	N/A	Cheque	10,023	-			10,023
ABSA 977 660074		Daily	Money Market	No	Variable	0.062	No	N/A	Money Market	3,761	240			3,997
ABSA 977 660075		Daily	Money Market	No	Variable	0.0675	No	N/A	Money Market	266	16			273
ABSA 977 660076		Daily	Money Market	No	Variable	0.0615	No	N/A	Money Market	740	47			789
ABSA 977 660077		Daily	Money Market	No	Variable	0.0615	No	N/A	Money Market	223	14			237
ABSA 977 660078		Daily	Money Market	No	Variable	0.0615	No	N/A	Money Market	623	53			676
First National Bank 977 660020		13 Months	Fixed	No	Fixed	0.0685	No	N/A	19 June 2020	22,836	1,797		22,922	27,348
Investec 977 660039		12 months	Fixed	No	Fixed	0.0744	No	N/A	14 April 2020	17,725	1,523			19,248
ABSA (MONEY MARKET) 977 660079		12 months	Fixed	No	Fixed	0.0633	No	N/A	28 February 2020	22,341	2,138			24,479
Medbank Treasury KDM Bullets Bay Mail		Daily	Money Market	No	Variable	0.062	No	N/A	14 May 2020	2,618	191			2,809
Medbank Treasury KDM Bullets Bay Mail		11 Months	Fixed	No	Fixed	0.061	No	N/A	14 May 2020	10,517	1,459			11,976
ABSAKDM DEVELOPERS CONTRIBUTION		12 months	Fixed	No	Fixed	0.062	No	N/A	14 May 2020	12,116	33			12,149
ABSA 977 660080		Daily	Money Market	No	Variable	0.0625	No	N/A	Money Market	11,958	767			12,725
ABSA 977 660081		Daily	Money Market	No	Variable	0.062	No	N/A	Money Market	5,794	372			6,166
Standard Bank 977 660071		12 months	Fixed	No	Fixed	0.0615	No	N/A	Money Market	13,073	572			13,645
ABSA KDM BULLITO JUNCTION		Daily	Money Market	No	Variable	0.062	No	N/A	Money Market	5,466	359			5,825
NBS (Medbank) 977 660011		6 months	Fixed	No	Fixed	0.062	No	N/A	20 January 2020	497	5			502
NBS (Medbank) 977 660010		5 months	Fixed	No	Fixed	0.071	No	N/A	20 January 2020	410,444	9			410,453
Municipality sub-total						0.071	No	N/A						
<b>Entities sub-total</b>														
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>1</b>									410,444		(14,227)	22,922	273,741

## References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (2019 and)
2. List investments in expiry date order
3. If Variable is selected in column F, fixed interest rate range
4. Withdrawals to be entered as negative

check



KZN292 KwaDukuza - Supporting Table SA17 Borrowing

Borrowing - Categorized by type	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>										
<b>Parent municipality</b>										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)		240,238	230,268	220,928	289,768	227,940	227,940	272,896	292,414	317,728
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Municipality sub-total</b>	1	240,238	230,268	220,928	289,768	227,940	227,940	272,896	292,414	317,728
<b>Entities</b>										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Borrowing</b>	1	240,238	230,268	220,928	289,768	227,940	227,940	272,896	292,414	317,728
<b>Unspent Borrowing - Categorized by type</b>										
<b>Parent municipality</b>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Municipality sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Entities</b>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Unspent Borrowing</b>	1	-	-	-	-	-	-	-	-	-

## References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)  
check borrowing balance

[illegible]

KZN292 KwaDukuza - Supporting Table SA19 Expenditure on transfers and grant programme

Description		Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>EXPENDITURE:</b>		1									
<b>Operating expenditure of Transfers and Grants</b>											
National Government:			115,557	119,655	135,358	153,749	153,081	153,091	172,849	189,533	210,199
Local Government Equitable Share			105,352	116,642	131,541	147,875	147,876	147,876	167,406	185,716	206,232
Municipal Systems Improvement			460	-	-	-	-	-	-	-	-
Finance Management			1,400	1,725	1,800	1,800	1,800	1,800	1,800	1,800	1,800
EPWP Incentive			1,418	1,268	1,565	1,540	1,540	1,540	1,729	-	-
MIG Funded PMU Costs			630	-	452	2,533	1,875	1,875	1,912	2,017	2,167
MIG Transfer To Keme			6,100	-	-	-	-	-	-	-	-
Provincial Government:			5,922	8,302	7,435	12,918	29,978	29,978	13,146	17,497	15,031
Provincialisation of Libraries			2,894	2,929	3,045	5,028	5,028	5,028	5,279	5,543	5,848
Museum Subsidy			166	175	183	192	192	192	3,202	5,214	2,225
Community Library Service Grant			270	367	584	591	1,083	1,083	633	678	726
Enhlangeni/Charlotte Perceut			-	118	-	-	-	-	-	-	-
MPCC			-	-	-	-	-	-	-	-	-
Housing Accreditation			2,053	4,713	3,655	6,049	23,245	23,245	4,032	5,062	6,232
Municipal Assistance Programme			539	-	-	-	284	284	-	-	-
Property Rates Implementation			-	-	-	-	-	-	-	-	-
Maintenance Grant-Sport Facilities			-	-	88	58	145	145	-	-	-
Spatial Development Framework Support			-	-	-	1,000	-	-	-	-	-
District municipality:			334	-	-	-	-	-	-	-	-
Keme Shared Services			334	-	-	-	-	-	-	-	-
Other grant providers:			-	-	-	-	-	-	-	-	-
[insert description]			-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>			<b>121,813</b>	<b>127,957</b>	<b>142,813</b>	<b>168,567</b>	<b>183,088</b>	<b>183,068</b>	<b>185,995</b>	<b>207,030</b>	<b>225,229</b>
<b>Capital expenditure of Transfers and Grants</b>											
National Government:			78,855	78,929	64,277	83,052	63,710	63,710	85,772	68,852	75,388
Municipal Infrastructure Grant (MIG)			54,075	61,330	62,110	48,132	48,790	48,790	49,772	52,484	56,388
Neighbourhood Development Partnership			7,000	15,690	-	-	-	-	-	-	-
Electricity Demand Side Management Grant			-	-	-	5,000	5,000	5,000	6,000	6,000	7,000
Integrated National Electrification Programme			18,000	1,909	2,167	9,920	9,920	9,920	10,000	10,368	12,000
Municipal Systems Improvement			480	-	-	-	-	-	-	-	-
Finance Management			300	-	-	-	-	-	-	-	-
Provincial Government:			7,188	831	191	-	5,550	5,550	7,200	6,170	-
Corridor Funding			3,626	-	-	-	-	-	-	-	-
Small Towns Rehabilitation Grant			3,000	-	-	-	5,000	5,000	-	-	-
Housing Accreditation			205	-	-	-	550	550	2,200	170	-
Beach Rehabilitation			164	645	191	-	-	-	-	-	-
Museum Subsidy			193	186	-	-	-	-	-	-	-
Department of Trade & Industry			-	-	-	-	-	-	5,000	6,000	-
District Municipality:			-	-	-	-	-	-	-	-	-
[insert description]			-	-	-	-	-	-	-	-	-
Other grant providers:			3,663	3,720	6,018	8,202	5,133	5,133	12,891	10,668	-
IFA GRANT-Sports Facility			3,663	91	2,447	2,202	1,929	1,829	4,871	4,668	-
Bailito Junction Road			-	3,000	717	6,000	1,500	1,500	3,020	-	-
Beach Node Development(IFA-Hulets)			-	629	4,856	-	1,805	1,805	-	-	-
KwaDukuza Mall Private Developer			-	-	-	-	-	-	5,000	6,000	-
<b>Total capital expenditure of Transfers and Grants</b>			<b>90,706</b>	<b>83,490</b>	<b>72,487</b>	<b>71,253</b>	<b>74,394</b>	<b>74,394</b>	<b>85,883</b>	<b>65,690</b>	<b>75,388</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>			<b>212,518</b>	<b>211,437</b>	<b>215,300</b>	<b>237,921</b>	<b>257,462</b>	<b>257,462</b>	<b>271,858</b>	<b>292,720</b>	<b>300,618</b>

## References

1. Expenditure must be separately listed for each transfer or grant received or recognised

KZN292 Kwadukuzi - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

KZN292 KwaDukuza - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>											
<b>Cash transfers to other municipalities</b>											
Transfer to Ntamba	1	6,100									
<b>Total Cash Transfers To Municipalities:</b>		6,100	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Entities/Other External Mechanisms</b>											
Transfer to Ntamba	2										
<b>Total Cash Transfers To Entities/Em's</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to other Organs of State</b>											
Transfer to Ntamba	3										
<b>Total Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Organisations</b>											
Transfer to Ntamba											
020261534 Isizwe Development Programmes						200	200	200	324	352	394
030261823 Stocktaking Payment to KZN DAC						2	2	2	2	2	2
032260904 Tourism Heritage						160	160	160	179	201	226
150261616 EPWP Expenditure						1,540	1,540	1,540	1,729		
<b>Total Cash Transfers To Organisations</b>		-	-	-	-	1,982	1,982	1,982	2,234	555	622
<b>Cash Transfers to Groups of Individuals</b>											
Transfer to Ntamba											
027261764 Bursary Fund					300	300	300	300	338	377	422
255261972 Food for Waste						699	699	699	952	1,007	1,095
<b>Total Cash Transfers To Groups Of Individuals:</b>		-	-	-	300	1,199	1,199	1,198	1,288	1,383	1,487
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	6	6,100	-	-	300	3,181	3,181	3,181	3,522	1,938	2,109
<b>Non-Cash Transfers to other municipalities</b>											
Insert description	1										
<b>Total Non-Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to Entities/Other External Mechanisms</b>											
Transfer to Ntamba	2										
<b>Total Non-Cash Transfers To Entities/Em's</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to other Organs of State</b>											
Transfer to Ntamba	3										
<b>Total Non-Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Grants to Organisations</b>											
Transfer to Ntamba	4										
020260550 Grants-In-Aid						50	50	50	1,988	109	109
022261766 Operation Sukuma Sakhs						2,777	2,777	2,777	3,111	3,467	3,909
022261812 Masakhane Campaign						200	200	200	200	212	224
027261983 Youth development						440	440	440	466	493	522
032260985 Community Agriculture Development						118	118	118	133	149	167
032261723 Informal Trader Stalls						119	119	119	133	149	167
032261723 Informal Trader Stalls						50	50	50	50	50	50
032261726 Hydroponics Organic Farms						300	300	300	112	126	141
022 Mayoral Outreach									50	53	58
022 Operation Mko									100	106	112
022 HIVAids									50	53	58
022 Q39 Interventions									600	1,058	1,119
400260202 Developers contribution REFUND						12,800	12,800	12,800	-	-	-
<b>Total Non-Cash Grants To Organisations</b>		-	-	-	-	15,835	15,835	15,835	6,923	8,106	8,707
<b>Groups of Individuals</b>											
Transfer to Ntamba	5										
<b>Total Non-Cash Grants To Groups Of Individuals:</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>		-	-	-	-	16,835	16,835	16,835	6,923	8,106	8,707
<b>TOTAL TRANSFERS AND GRANTS</b>	6	6,100	-	-	300	19,816	19,816	19,816	10,445	6,044	6,816

Summary of Employee and Councillor remuneration	Ref	Councillors (Political Office Bearers plus Other)										R thousand
		2015/16	2016/17	2017/18	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year 2020/21	
Framework												
2019/20 Medium Term Revenue & Expenditure												
I												
H												
G												
F												
E												
D												
C												
B												
A												
18,544												
21,812												
23,182												
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<b>Senior Managers of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
<b>Sub Total - Senior Managers of Entities</b>		-	-	-	-	-	-	-	-	-
<b>% Increase</b>	4		-	-	-	-	-	-	-	-
<b>Other Staff of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
<b>Sub Total - Other Staff of Entities</b>		-	-	-	-	-	-	-	-	-
<b>% Increase</b>	4		-	-	-	-	-	-	-	-
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		301,352	339,290	358,038	399,765	410,110	410,110	478,295	509,577	545,691
<b>% increase</b>	4		12.6%	5.5%	11.7%	2.6%	-	16.6%	6.5%	7.1%
<b>TOTAL MANAGERS AND STAFF</b>	5.7	282,807	320,404	336,226	376,583	386,928	386,928	454,252	483,611	518,584

KZN292 KwaDukuza - Supporting Table SA23 Salaries, allowances &amp; benefits (political office bearers/councillors/senior managers)

Rand per annum	Ref	No.	Disclosure of Salaries, Allowances & Benefits 1.					Total Package
			Salary	Contributions	Allowances	Performance Incentives	In-kind benefits	
Councillors	3		546,623		225,456			772,079
	4		512,459		271,008			726,527
Senior Managers of the Municipality			1,575,158	285,757	113,150	166,381		2,130,457
	5		1,121,792	296,059	489,624	147,163		2,054,638
List of each official with packages >= senior manager			1,100,164	212,091	199,920	78,936		1,591,111
			1,393,939	2,150	110,520	119,196		1,625,803
ED: CORPORATE GOVERNANCE			772,983	92,900	103,769	76,231		1,045,783
			1,194,562	266,122	14,520	111,515		1,576,720
ED: COMMUNITY SAFETY			1,368,019	2,150	145,282	114,002		1,629,451
			1,104,425	201,001	194,520	118,662		1,618,609
ED: CIVIL ENGINEERING SERVICES			1,181,304	214,843	110,520	119,200		1,625,867
			720,550	2,150	194,520	72,044		989,264
ED: ELECTRICAL ENGINEERING SERVICES			1,575,158	285,757	113,150	166,381		2,130,457
			1,121,792	296,059	489,624	147,163		2,054,638
Total Councillors								
	8		10,333,892		5,398,722			15,732,614
Total for all other councillors								
			3,597,214		1,498,476			5,095,690
Executive Committee								
			546,623		225,456			772,079
Deputy Executive Mayor								
			683,280		271,008			954,288
Executive Mayor								
			512,459		271,008			726,527
Chief Whip								
			546,623		225,456			772,079
Total for all other councillors								
	8		16,219,091		7,833,186			24,052,277
Senior Managers of the Municipality								
	5		1,575,158	285,757	113,150	166,381		2,130,457
List of each official with packages >= senior manager								
			1,100,164	212,091	199,920	78,936		1,591,111
ED: CORPORATE GOVERNANCE								
			1,393,939	2,150	110,520	119,196		1,625,803
ED: YOUTH								
			772,983	92,900	103,769	76,231		1,045,783
ED: E.D PLANNING								
			1,194,562	266,122	14,520	111,515		1,576,720
ED: COMMUNITY SAFETY								
			1,368,019	2,150	145,282	114,002		1,629,451
ED: CIVIL ENGINEERING SERVICES								
			1,104,425	201,001	194,520	118,662		1,618,609
ED: ELECTRICAL ENGINEERING SERVICES								
			1,181,304	214,843	110,520	119,200		1,625,867
ED: ELECTRICAL ENGINEERING SERVICES								
			720,550	2,150	194,520	72,044		989,264
Total Senior Managers of the Municipality								
	8,10	-	11,532,795	1,565,223	1,676,355	1,113,329		15,887,703
A Heading for Each Entity								
	6,7							
List each member of board by designation								
Total for municipal entities								
	8,10	-						
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE								
	10	-	27,742,887	1,565,223	9,509,541	1,113,329		39,930,980

References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMHA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MISA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

KZN292 KwaDukuza - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2017/18			Current Year 2018/19			Budget Year 2019/20		
Number	1,2		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>											
Councillors (Political Office Bearers plus Other Councillors)	4		57	—	57	57	—	57			
Board Members of municipal entities	5										
<b>Municipal employees</b>											
Municipal Manager and Senior Managers	3		11	8	1	11	10	1			
Other Managers	7										
Professionals			123	122	1	123	122	1	—	—	—
Finance			21	21	—	21	21	—			
Spacial/town planning			23	23	—	23	23	—			
Information Technology			2	2	—	2	2	—			
Roads			6	6	—	6	6	—			
Electricity			4	3	1	4	3	1			
Water											
Sanitation											
Refuse			3	3	—	3	3	—			
Other			64	64	—	64	64	—			
<b>Technicians</b>			113	106	7	113	106	7	—	—	—
Finance			—	—	—	—	—	—			
Spacial/town planning			67	60	7	67	60	7			
Information Technology			1	1	—	1	1	—			
Roads			16	16	—	16	16	—			
Electricity			29	29	—	29	29	—			
Water											
Sanitation											
Refuse											
Other											
Clerks (Clerical and administrative)			544	521	23	544	521	23			
Service and sales workers											
Skilled agricultural and fishery workers											
Craft and related trades											
Plant and Machine Operators			2	2	—	2	2	—			
Elementary Occupations			461	369	122	461	369	122			
<b>TOTAL PERSONNEL NUMBERS</b>	9		1,331	1,118	211	1,331	1,120	211	—	—	—
% Increase						—	0.2%	—	(100.0%)	(100.0%)	(100.0%)
<b>Total municipal employees headcount</b>	8, 10		1,331	1,118	211	1,331	1,120	211			
Finance personnel headcount	8, 10		89	80	9	89	89	—			
Human Resources personnel headcount	8, 10		15	14	1	15	15	—			

**References**

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE
3. s67 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number to persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

KZN292 KwaDukuza - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Revenue By Source</b>																
Property rates		40,977	40,977	40,977	40,977	40,977	40,977	40,977	40,977	40,977	40,977	40,977	40,977	491,726	519,529	549,966
Service charges - electricity revenue		72,526	72,526	72,526	72,526	72,526	72,526	72,526	72,526	72,526	72,526	72,526	72,526	870,312	919,567	971,530
Service charges - water revenue														-	-	-
Service charges - sanitation revenue		5,237	5,237	5,237	5,237	5,237	5,237	5,237	5,237	5,237	5,237	5,237	5,237	62,847	65,529	68,290
Service charges - refuse revenue		140	140	140	140	140	140	140	140	140	140	140	140	1,686	1,739	1,833
Rental of facilities and equipment		2,678	2,678	2,678	2,678	2,678	2,678	2,678	2,678	2,678	2,678	2,678	2,678	32,139	34,396	36,752
Interest earned - external investments		630	630	630	630	630	630	630	630	630	630	630	630	7,586	7,947	8,360
Interest earned - outstanding debtors														-	-	-
Dividends received														-	-	-
Fines, penalties and forfeits		3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	40,020	41,079	41,442
Licences and permits		18	18	18	18	18	18	18	18	18	18	18	18	217	230	243
Agency services		931	931	931	931	931	931	931	931	931	931	931	931	11,188	11,816	12,501
Transfers and subsidies		15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	186,995	207,030	225,229
Other revenue		11,040	11,040	11,040	11,040	11,040	11,040	11,040	11,040	11,040	11,040	11,040	11,040	132,476	141,074	148,563
Gains on disposal of PPE														-	-	-
<b>Total Revenue (excluding capital transfers and contribution)</b>		<b>153,014</b>	<b>153,014</b>	<b>153,014</b>	<b>153,014</b>	<b>153,014</b>	<b>153,014</b>	<b>153,014</b>	<b>153,014</b>	<b>153,014</b>	<b>153,014</b>	<b>153,014</b>	<b>153,014</b>	<b>1,836,753</b>	<b>1,949,938</b>	<b>2,064,359</b>
<b>Expenditure By Type</b>																
Employee related costs		37,854	37,854	37,854	37,854	37,854	37,854	37,854	37,854	37,854	37,854	37,854	37,854	454,252	483,671	516,584
Remuneration of councillors		2,004	2,004	2,004	2,004	2,004	2,004	2,004	2,004	2,004	2,004	2,004	2,004	24,043	25,067	26,107
Debt impairment		722	722	722	722	722	722	722	722	722	722	722	722	8,662	9,288	9,921
Depreciation & asset impairment		7,554	7,554	7,554	7,554	7,554	7,554	7,554	7,554	7,554	7,554	7,554	7,554	90,644	95,629	100,869
Finance charges		2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	28,713	28,207	28,207
Bulk purchases		55,893	55,893	55,893	55,893	55,893	55,893	55,893	55,893	55,893	55,893	55,893	55,893	670,713	711,505	739,575
Other materials		1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	21,044	22,235	23,544
Contracted services		17,804	17,804	17,804	17,804	17,804	17,804	17,804	17,804	17,804	17,804	17,804	17,804	213,649	229,027	243,988
Transfers and subsidies		870	870	870	870	870	870	870	870	870	870	870	870	10,445	10,944	11,445
Other expenditure		25,832	25,832	25,832	25,832	25,832	25,832	25,832	25,832	25,832	25,832	25,832	25,832	309,990	332,037	359,183
Loss on disposal of PPE														-	-	-
<b>Total Expenditure</b>		<b>152,675</b>	<b>152,675</b>	<b>152,675</b>	<b>152,675</b>	<b>152,675</b>	<b>152,675</b>	<b>152,675</b>	<b>152,675</b>	<b>152,675</b>	<b>152,675</b>	<b>152,675</b>	<b>152,675</b>	<b>1,832,105</b>	<b>1,944,931</b>	<b>2,059,794</b>
<b>Surplus/(Deficit)</b>		<b>338</b>	<b>338</b>	<b>338</b>	<b>338</b>	<b>338</b>	<b>338</b>	<b>338</b>	<b>338</b>	<b>338</b>	<b>338</b>	<b>338</b>	<b>338</b>	<b>4,648</b>	<b>4,322</b>	<b>4,605</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1,000	2,000	7,500	10,750	12,750	11,772	10,500	7,000	4,500	2,700	4,500	1,000	72,872	76,022	75,388
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)				2,000	2,000	1,000							-	5,000	6,000	-
Transfers and subsidies - capital (in-kind - all)													-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		1,338	2,338	9,838	13,038	14,088	12,110	10,838	7,338	4,838	3,038	4,838	1,338	82,020	85,345	79,966
Taxation														-	-	-
Attributable to minorities														-	-	-
Share of surplus/(deficit) of associate														-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>1,338</b>	<b>2,338</b>	<b>9,838</b>	<b>13,038</b>	<b>14,088</b>	<b>12,110</b>	<b>10,838</b>	<b>7,338</b>	<b>4,838</b>	<b>3,038</b>	<b>4,838</b>	<b>1,338</b>	<b>82,020</b>	<b>85,345</b>	<b>79,966</b>

References:

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

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KZN292 KwaDukuza - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

KZN292 KwaZulu - Supporting Table SAZ0 Budgeted monthly revenue and expenditure (municipal vote)																	
R thousand	Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Revenue by Vote	Vote 1 - Chief Operations Officer Business Unit		782	782	782	782	782	782	782	782	782	782	782	782	782	10,388	11,465
	Vote 2 - Corporate Services Business Unit		4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	52,881	61,739
	Vote 3 - Finance Business Unit		47,332	47,332	47,332	47,332	47,332	47,332	47,332	47,332	47,332	47,332	47,332	47,332	47,332	587,981	601,546
	Vote 4 - Economic Development Planning Business Unit		2,449	2,449	2,449	2,449	2,449	2,449	2,449	2,449	2,449	2,449	2,449	2,449	2,449	29,384	32,847
	Vote 5 - Community Services and Public Amenities Business Unit		12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	144,755	155,911
	Vote 6 - Community Safety Business Unit		3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	39,958	42,178
	Vote 7 - Civil Engineering and Human Settlement Business Unit		8,872	8,872	8,872	8,872	8,872	8,872	8,872	8,872	8,872	8,872	8,872	8,872	8,872	82,465	92,392
	Vote 8 - Electrical Engineering Business Unit		80,998	80,998	80,998	80,998	80,998	80,998	80,998	80,998	80,998	80,998	80,998	80,998	80,998	981,981	1,089,275
	Vote 9 - Youth Development Business Unit		436	436	436	436	436	436	436	436	436	436	436	436	436	5,237	6,581
	Vote 10 - [NAME OF VOTE 10]															-	-
	Vote 11 - [NAME OF VOTE 11]															-	-
	Vote 12 - [NAME OF VOTE 12]															-	-
	Vote 13 - [NAME OF VOTE 13]															-	-
	Vote 14 - [NAME OF VOTE 14]															-	-
	Vote 15 - [NAME OF VOTE 15]															-	-
Total Revenue by Vote			158,678	158,678	158,678	158,678	158,678	158,678	158,678	158,678	158,678	158,678	158,678	158,678	1,914,135	2,030,976	2,139,748
Expenditure by Vote to be appropriated	Vote 1 - Chief Operations Officer Business Unit		5,523	5,523	5,523	5,523	5,523	5,523	5,523	5,523	5,523	5,523	5,523	5,523	5,523	66,271	72,680
	Vote 2 - Corporate Services Business Unit		11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	137,527	147,049
	Vote 3 - Finance Business Unit		6,939	6,939	6,939	6,939	6,939	6,939	6,939	6,939	6,939	6,939	6,939	6,939	6,939	83,266	87,218
	Vote 4 - Economic Development Planning Business Unit		4,886	4,886	4,886	4,886	4,886	4,886	4,886	4,886	4,886	4,886	4,886	4,886	4,886	58,538	64,684
	Vote 5 - Community Services and Public Amenities Business Unit		18,050	18,050	18,050	18,050	18,050	18,050	18,050	18,050	18,050	18,050	18,050	18,050	18,050	218,597	231,894
	Vote 6 - Community Safety Business Unit		15,414	15,414	15,414	15,414	15,414	15,414	15,414	15,414	15,414	15,414	15,414	15,414	15,414	184,970	194,531
	Vote 7 - Civil Engineering and Human Settlement Business Unit		10,704	10,704	10,704	10,704	10,704	10,704	10,704	10,704	10,704	10,704	10,704	10,704	10,704	128,453	139,575
	Vote 8 - Electrical Engineering Business Unit		83,583	83,583	83,583	83,583	83,583	83,583	83,583	83,583	83,583	83,583	83,583	83,583	83,583	947,029	1,002,900
	Vote 9 - Youth Development Business Unit		771	771	771	771	771	771	771	771	771	771	771	771	771	9,254	10,120
	Vote 10 - [NAME OF VOTE 10]															-	-
	Vote 11 - [NAME OF VOTE 11]															-	-
	Vote 12 - [NAME OF VOTE 12]															-	-
	Vote 13 - [NAME OF VOTE 13]															-	-
	Vote 14 - [NAME OF VOTE 14]															-	-
	Vote 15 - [NAME OF VOTE 15]															-	-
Total Expenditure by Vote			157,340	155,340	148,840	145,590	144,590	146,568	147,640	151,340	153,840	155,640	155,840	157,340	1,832,105	1,945,631	2,069,754
Surplus/(Deficit) before assoc.			1,338	2,338	9,838	13,088	14,088	12,110	10,838	7,338	4,838	3,038	1,838	1,338	82,030	85,345	79,983
Taxation																	
Attributable to minorities																	
Share of surplus/ (deficit) of associate																	
Surplus/(Deficit)			1,338	2,338	9,838	13,088	14,088	12,110	10,838	7,338	4,838	3,038	1,838	1,338	82,030	85,345	79,983
1																	

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

KZN292 KwaDukuza - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Revenue - Functional</b>																
<b>Governance and administration</b>		52,751	52,751	52,751	52,751	52,751	52,751	52,751	52,751	52,751	52,751	52,751	52,751	633,018	670,382	741,534
Executive and council		4,457	4,457	4,457	4,457	4,457	4,457	4,457	4,457	4,457	4,457	4,457	4,457	53,486	56,287	62,473
Finance and administration		43,188	43,188	43,188	43,188	43,188	43,188	43,188	43,188	43,188	43,188	43,188	43,188	579,289	612,717	647,545
Internal audit		106	106	106	106	106	106	106	106	106	106	106	106	1,273	1,389	1,517
<b>Community and public safety</b>		9,213	9,213	9,213	9,213	9,213	9,213	9,213	9,213	9,213	9,213	9,213	9,213	119,581	120,323	125,980
Community and social services		1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	19,464	22,978	21,676
Sport and recreation		4,673	4,673	4,673	4,673	4,673	4,673	4,673	4,673	4,673	4,673	4,673	4,673	56,077	61,513	68,401
Public safety		2,152	2,152	2,152	2,152	2,152	2,152	2,152	2,152	2,152	2,152	2,152	2,152	26,024	25,086	25,902
Housing		766	766	766	766	766	766	766	766	766	766	766	766	9,195	9,646	9,931
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		9,244	9,244	9,244	9,244	9,244	9,244	9,244	9,244	9,244	9,244	9,244	9,244	110,983	118,102	125,779
Planning and development		2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	26,075	26,971	29,030
Road transport		7,035	7,035	7,035	7,035	7,035	7,035	7,035	7,035	7,035	7,035	7,035	7,035	84,424	89,523	94,946
<b>Environmental protection</b>		120	120	120	120	120	120	120	120	120	120	120	120	1,435	1,808	1,903
<b>Trading services</b>		87,469	87,469	87,469	87,469	87,469	87,469	87,469	87,469	87,469	87,469	87,469	87,469	1,059,623	1,122,158	1,176,474
Energy sources		80,750	80,750	80,750	80,750	80,750	80,750	80,750	80,750	80,750	80,750	80,750	80,750	979,004	1,036,731	1,095,942
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		6,718	6,718	6,718	6,718	6,718	6,718	6,718	6,718	6,718	6,718	6,718	6,718	80,619	86,428	90,531
<b>Total Revenue - Functional</b>		158,678	158,678	158,678	158,678	158,678	158,678	158,678	158,678	158,678	158,678	158,678	158,678	1,914,135	2,030,976	2,139,748
<b>Expenditure - Functional</b>																
<b>Governance and administration</b>		25,387	25,387	25,387	25,387	25,387	25,387	25,387	25,387	25,387	25,387	25,387	25,387	304,845	319,652	342,844
Executive and council		9,330	9,330	9,330	9,330	9,330	9,330	9,330	9,330	9,330	9,330	9,330	9,330	111,959	120,707	132,293
Finance and administration		15,641	15,641	15,641	15,641	15,641	15,641	15,641	15,641	15,641	15,641	15,641	15,641	187,593	193,610	204,863
Internal audit		416	416	416	416	416	416	416	416	416	416	416	416	4,993	5,395	5,793
<b>Community and public safety</b>		26,067	26,067	26,067	26,067	26,067	26,067	26,067	26,067	26,067	26,067	26,067	26,067	312,870	327,083	348,338
Community and social services		3,668	3,668	3,668	3,668	3,668	3,668	3,668	3,668	3,668	3,668	3,668	3,668	44,072	47,112	50,390
Sport and recreation		9,487	9,487	9,487	9,487	9,487	9,487	9,487	9,487	9,487	9,487	9,487	9,487	113,841	123,026	133,059
Public safety		10,840	10,840	10,840	10,840	10,840	10,840	10,840	10,840	10,840	10,840	10,840	10,840	130,078	138,371	146,706
Housing		2,072	2,072	2,072	2,072	2,072	2,072	2,072	2,072	2,072	2,072	2,072	2,072	24,869	30,573	39,784
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		15,768	15,768	15,768	15,768	15,768	15,768	15,768	15,768	15,768	15,768	15,768	15,768	189,220	203,613	213,880
Planning and development		6,298	6,298	6,298	6,298	6,298	6,298	6,298	6,298	6,298	6,298	6,298	6,298	76,571	83,670	88,282
Road transport		9,184	9,184	9,184	9,184	9,184	9,184	9,184	9,184	9,184	9,184	9,184	9,184	110,208	116,111	121,670
<b>Environmental protection</b>		287	287	287	287	287	287	287	287	287	287	287	287	3,441	3,731	4,048
<b>Trading services</b>		99,117	99,117	99,117	99,117	99,117	99,117	99,117	99,117	99,117	99,117	99,117	99,117	1,025,430	1,085,394	1,133,894
Energy sources		82,570	82,570	82,570	82,570	82,570	82,570	82,570	82,570	82,570	82,570	82,570	82,570	934,869	999,440	1,052,405
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		7,547	7,547	7,547	7,547	7,547	7,547	7,547	7,547	7,547	7,547	7,547	7,547	90,501	96,944	101,589
<b>Total Expenditure - Functional</b>		157,340	157,340	157,340	157,340	157,340	157,340	157,340	157,340	157,340	157,340	157,340	157,340	1,892,105	1,945,631	2,039,764
<b>Surplus/(Deficit) before assoc.</b>		1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338	22,530	85,345	79,983
<b>Share of surplus/(deficit) of associate</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>		1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338	22,530	85,345	79,983

References

1. Surplus/(Deficit) must reconcile with Budgeted Financial Performance



KZN292 KwaDukuza - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

KZN29Z KWADUKUZA - Supporting Table 3A.20 Budgeted ordinary capital expenditure (multi-year vote)																	
R thousand	Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
1	Multi-year expenditure to be appropriated																
	Vote 1 - Chief Operations Officer Business Unit					1,000	1,000	1,000									
	Vote 2 - Corporate Services Business Unit																
	Vote 3 - Finance Business Unit																
	Vote 4 - Economic Development Planning Business Unit																
	Vote 5 - Community Services and Public Amenities Business Unit																
	Vote 6 - Community Safety Business Unit			2,150	2,890	3,550	4,559	7,450	3,850	3,850	4,050	2,360	170		34,879	13,800	5,800
	Vote 7 - Civil Engineering and Human Settlement Business Unit				1,000	1,000	1,000	1,000							4,000	3,000	~
	Vote 8 - Electrical Engineering Business Unit		1,500	2,500	12,000	22,750	25,650	24,472	20,500	12,900	6,200	3,571	1,500		133,543	148,244	73,678
	Vote 9 - Youth Development Business Unit			6,000	10,000	16,000	15,300	18,140	19,868	14,944	15,068	11,000	11,000	6,000	143,620	76,934	78,322
	Vote 10 - [NAME OF VOTE 10]							500	500	500	524				2,024	5,000	2,500
	Vote 11 - [NAME OF VOTE 11]																
	Vote 12 - [NAME OF VOTE 12]																
	Vote 13 - [NAME OF VOTE 13]																
	Vote 14 - [NAME OF VOTE 14]																
	Vote 15 - [NAME OF VOTE 15]																
2	Capital multi-year expenditure sub-total		1,500	10,500	25,880	44,300	47,709	52,551	45,718	32,194	25,842	16,931	12,570	6,000	321,955	248,977	160,300
	Single-year expenditure to be appropriated																
	Vote 1 - Chief Operations Officer Business Unit																
	Vote 2 - Corporate Services Business Unit					300	450	200	200	450	200						
	Vote 3 - Finance Business Unit						50	350	50	250					1,800	900	800
	Vote 4 - Economic Development Planning Business Unit														50	50	500
	Vote 5 - Community Services and Public Amenities Business Unit														710	573	
	Vote 6 - Community Safety Business Unit			200	1,100	1,320	5,550	7,100	3,550	2,400	4,950	200	5,000		31,380	5,440	5,590
	Vote 7 - Civil Engineering and Human Settlement Business Unit						150	250	350	500	400				1,800	1,150	950
	Vote 8 - Electrical Engineering Business Unit				1,250	1,500	1,900	3,800	3,000	900	1,400				13,650	4,120	1,000
	Vote 9 - Youth Development Business Unit			50		1,250	2,000	1,710	700		1,000				6,710	1,100	
	Vote 10 - [NAME OF VOTE 10]																
	Vote 11 - [NAME OF VOTE 11]																
	Vote 12 - [NAME OF VOTE 12]																
	Vote 13 - [NAME OF VOTE 13]																
	Vote 14 - [NAME OF VOTE 14]																
	Vote 15 - [NAME OF VOTE 15]																
2	Capital single-year expenditure sub-total			250	2,350	4,520	10,160	13,210	7,850	4,500	7,350	200	5,000		56,000	13,235	8,880
2	Total Capital Expenditure		1,500	10,950	28,240	48,820	57,869	65,771	53,578	36,694	33,192	17,131	17,570	6,000	377,966	260,212	169,180

KZN292 KwaDukura - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Capital Expenditure - Functional</b>	<b>1</b>															
<b>Governance and administration</b>														8,900	5,800	4,850
Executive and council		-	-	-	1,300	1,900	1,550	1,200	450	2,400	-	-	-	-	-	-
Finance and administration		-	-	-	1,300	1,500	1,550	1,200	450	2,400	-	-	-	8,900	5,800	4,850
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		1,000	2,200	3,150	5,070	10,459	15,170	8,310	6,550	7,524	2,250	5,170	-	66,853	31,110	13,630
Community and social services		-	1,200	950	1,500	4,898	7,020	2,310	4,100	3,724	550	5,000	-	31,252	10,520	8,310
Sport and recreation		-	-	1,700	2,570	4,561	7,450	5,300	1,950	3,100	1,200	170	-	28,002	13,220	5,120
Public safety		-	-	-	-	-	-	200	-	-	-	-	-	200	200	200
Housing		1,000	1,000	500	1,000	1,000	700	500	500	500	500	-	-	7,200	7,170	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		500	1,500	13,750	24,250	27,210	28,422	23,050	14,050	5,900	3,071	1,500	-	143,203	145,569	71,728
Planting and development		-	-	-	-	80	350	50	250	-	-	-	-	710	575	300
Road transport		500	1,500	13,750	24,250	27,150	28,072	23,000	13,500	5,900	3,071	1,500	-	142,493	144,994	71,228
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	7,200	11,340	13,200	18,300	20,530	21,018	15,544	10,168	11,810	11,000	6,000	159,210	77,734	78,972
Energy services		-	6,050	10,000	17,250	17,500	19,800	20,358	14,944	15,069	11,000	11,000	6,000	145,190	77,034	78,322
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	1,150	1,340	950	800	730	450	700	3,100	610	-	-	10,030	700	650
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	<b>2</b>	<b>1,500</b>	<b>10,900</b>	<b>28,240</b>	<b>48,820</b>	<b>57,859</b>	<b>65,771</b>	<b>53,578</b>	<b>36,694</b>	<b>33,792</b>	<b>17,131</b>	<b>17,570</b>	<b>6,000</b>	<b>377,955</b>	<b>250,272</b>	<b>189,180</b>
<b>Funded by:</b>																
National Government		500	1,500	6,000	9,250	11,750	10,572	9,500	7,000	4,500	2,700	1,500	1,000	65,772	69,832	75,396
Provincial Government		500	500	1,500	1,500	1,000	1,200	1,000	1,000	1,500	1,371	170	-	7,200	6,170	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		1,030	2,000	2,000	2,000	1,500	1,500	1,850	1,000	1,500	1,371	170	-	12,891	10,568	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing		500	5,000	6,000	6,000	8,000	6,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000	40,000	50,000
Internally generated funds		500	3,900	12,740	30,070	37,519	48,500	35,228	23,694	22,792	8,080	11,000	-	222,103	134,522	43,792
<b>Total Capital Funding</b>		<b>1,500</b>	<b>10,900</b>	<b>28,240</b>	<b>48,820</b>	<b>57,859</b>	<b>65,771</b>	<b>53,578</b>	<b>36,694</b>	<b>33,792</b>	<b>17,131</b>	<b>17,570</b>	<b>6,000</b>	<b>377,955</b>	<b>250,272</b>	<b>189,180</b>

MONTHLY CASH FLOWS											
Budget Year 2019/20											
R thousand											
CASH RECEIPTS BY SOURCE	Monthly Revenue and Expenditure Framework										
	July	August	Sept	October	November	December	January	February	March	April	May
Property rates	36,879	36,879	36,879	36,879	36,879	36,879	36,879	36,879	36,879	36,879	36,879
Service charges - electricity revenue	55,273	55,273	55,273	55,273	55,273	55,273	55,273	55,273	55,273	55,273	55,273
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-
Rental of holidays and equipment	47,714	47,714	47,714	47,714	47,714	47,714	47,714	47,714	47,714	47,714	47,714
Interest earned - financial investments	140	140	140	140	140	140	140	140	140	140	140
Interest earned - operating debtors	2,678	2,678	2,678	2,678	2,678	2,678	2,678	2,678	2,678	2,678	2,678
Interest earned - other receivables	410	410	410	410	410	410	410	410	410	410	410
Dividends received	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093
Licences and permits	18	18	18	18	18	18	18	18	18	18	18
Agency services	831	831	831	831	831	831	831	831	831	831	831
Transfer receipts - operational	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500
Other revenue	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650
Cash Receipts by Source	130,238	130,238	130,238	130,238	130,238	130,238	130,238	130,238	130,238	130,238	130,238
Other Cash Flows by Source	1,000	2,000	7,500	10,750	12,750	11,772	10,500	7,000	4,500	2,700	1,500
Transfer receipts - capital	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - capital (municipal allocations) (National / Provincial Departments, Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (bank - af)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term financing	-	-	-	-	-	-	-	-	-	-	-
Increases (decreases) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-
Decreases (increases) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-
Decreases (increases) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-
Decreases (increases) in non-current investments	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	131,238	132,238	137,738	140,988	142,988	141,010	140,738	147,238	134,738	132,938	131,738
Cash Payments by Type	37,854	37,854	37,854	37,854	37,854	37,854	37,854	37,854	37,854	37,854	37,854
Employer related costs	2,004	2,004	2,004	2,004	2,004	2,004	2,004	2,004	2,004	2,004	2,004
Restoration of landfills	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393
Finance charges	55,893	55,893	55,893	55,893	55,893	55,893	55,893	55,893	55,893	55,893	55,893
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750
Other materials	17,804	17,804	17,804	17,804	17,804	17,804	17,804	17,804	17,804	17,804	17,804
Contracted services	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	870	870	870	870	870	870	870	870	870	870	870
Other expenditures	14,353	14,353	14,353	14,353	14,353	14,353	14,353	14,353	14,353	14,353	14,353
Cash Payments by Type	132,932	132,932	132,932	132,932	132,932	132,932	132,932	132,932	132,932	132,932	132,932
Other Cash Flows Payments by Type	1,500	10,000	26,240	48,050	57,869	65,771	53,576	36,654	33,732	17,151	17,670
Capital assets	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flow Payments	134,432	142,932	159,172	180,982	190,801	198,703	186,508	169,586	166,664	150,083	137,603
Total Cash Payments by Type	134,432	142,932	159,172	180,982	190,801	198,703	186,508	169,586	166,664	150,083	137,603
NET INCREASE/DECREASE IN CASH HELD	13,806	19,306	5,066	5,996	5,137	7,237	14,202	17,664	2,074	12,855	14,135
Cashflow balance at the month/year topic	368,187	387,493	392,559	400,555	405,692	412,929	427,131	444,795	442,721	455,576	469,711
Cashflow balance at the month/year year	368,187	387,493	392,559	400,555	405,692	412,929	427,131	444,795	442,721	455,576	469,711

**KZN292 Kwadukuza - NOT REQUIRED - municipality does not have entities**

Description	Ref	2016/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Financial Performance</b>										
Property rates										
Service charges										
Investment revenue										
Transfers recognised - operational										
Other own revenue										
Contributions recognised - capital & contributed assets										
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	-	-	-	-	-	-	-	-
Employee costs										
Remuneration of Board Members										
Depreciation & asset impairment										
Finance charges										
Materials and bulk purchases										
Transfers and grants										
Other expenditure										
<b>Total Expenditure</b>		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>		-	-	-	-	-	-	-	-	-
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>										
Transfers recognised - operational										
Borrowing										
Internally generated funds										
<b>Total sources</b>		-	-	-	-	-	-	-	-	-
<b>Financial position</b>										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Equity										
<b>Cash flows</b>										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
<b>Cash/cash equivalents at the year end</b>										

KZN292 KwaDukuza - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.		Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.	
		Yrs	Number			R thousand	
DOLPHIN COAST WASTE MANAGEMENT	Yrs	MONTH TO MONTH		REFUSE REMOVAL SERVICES		46,749	
PRO SECURE	Yrs	3 YEARS		SECURITY SERVICES		20,098	
ZAMA ZAMA ENGINEERING	Yrs	3 YEARS		REFUSE BAGS CONTRACT		4,630	
SHARKS BOARD	Yrs	CONTINUOUS		SHARK CONTROL EXPENDITURE		4,002	
BALLITO PRO KSL	Yrs	CONTINUOUS		TOURISM		5,937	
VARIOUS CONTRACTORS	Yrs	3 YEARS		GRASS CUTTING CONTRACTORS		44,329	

KZN292 Kwadukuzi - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding	Current Year	2019/20 Medium Term Revenue & Expenditure Framework			Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Total
		Years	2018/19	Budget Year 2019/20	Budget Year 2020/21	Budget Year 2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Contract Value
<b>R thousand</b>	<b>1,3</b>	<b>Total</b>	<b>Original Budget</b>				<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	
<b>Parent Municipality:</b>														
<b>Revenue Obligation By Contract</b>	<b>2</b>													
Contract 1														
Contract 2														
Contract 3 etc														
<b>Total Operating Revenue Implication</b>	<b>2</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure Obligation By Contract</b>	<b>2</b>													
REFUSE REMOVAL SERVICES			43,588	46,749	49,460	52,329	57,562	63,318	69,660	76,615	84,217	92,704	101,975	739,220
SECURITY SERVICES			24,132	20,086	21,263	22,468	24,746	27,221	29,943	32,937	36,231	39,854	43,839	322,769
REFUSE BAGS CONTRACT			4,419	4,660	4,961	5,238	5,762	6,338	6,972	7,665	8,426	9,260	10,208	73,955
SPARK CONTROL EXPENDITURE			3,638	4,002	4,284	4,480	4,827	5,420	5,962	6,558	7,214	7,935	8,729	63,101
TOURISM			7,495	5,937	8,297	8,884	9,773	10,760	11,825	13,066	14,508	15,739	17,313	123,431
GRASS CUTTING CONTRACTORS			36,606	41,329	46,328	51,951	57,124	62,837	69,120	76,032	83,635	91,591	101,199	719,434
<b>Total Operating Expenditure Implication</b>	<b>2</b>		-	122,785	134,634	145,355	159,895	175,884	193,473	212,820	234,102	257,512	283,264	2,039,908
<b>Capital Expenditure Obligation By Contract</b>	<b>2</b>													
Contract 1														
Contract 2														
Contract 3 etc														
<b>Total Capital Expenditure Implication</b>	<b>2</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Parent Expenditure Implication</b>	<b>2</b>		-	122,785	134,634	145,355	159,895	175,884	193,473	212,820	234,102	257,512	283,264	2,039,908
<b>Edities:</b>														
<b>Revenue Obligation By Contract</b>	<b>2</b>													
Contract 1														
Contract 2														
Contract 3 etc														
<b>Total Operating Revenue Implication</b>	<b>2</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure Obligation By Contract</b>	<b>2</b>													
Contract 1														
Contract 2														
Contract 3 etc														
<b>Total Operating Expenditure Implication</b>	<b>2</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Obligation By Contract</b>	<b>2</b>													
Contract 1														
Contract 2														
Contract 3 etc														
<b>Total Capital Expenditure Implication</b>	<b>2</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Entity Expenditure Implication</b>	<b>2</b>		-	-	-	-	-	-	-	-	-	-	-	-

## KZN292 KwaDukuza - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		225,110	120,277	43,988	188,865	98,063	98,063	191,688	127,884	124,672
Roads Infrastructure		162,000	121,879	22,874	58,530	49,714	49,714	56,536	59,316	55,572
Roads		158,740	117,502	19,207	46,761	39,918	39,918	38,500	43,500	47,000
Road Structures			2,101	1,768	4,500	4,900	4,900	9,650	8,000	
Road Furniture		3,261	2,277	1,899	7,329	4,896	4,896	8,388	7,816	6,572
Capital Spares										
Storm water Infrastructure		-	-	-	1,250	1,250	1,250	-	-	-
Drainage Collection					-	-	-			
Storm water Conveyance					1,250	1,250	1,250			
Attenuation					-	-	-			
Electrical Infrastructure		62,228	(1,779)	20,675	124,625	43,498	43,498	129,252	68,368	69,000
Power Plants					-	-	-			
HV Substations				3,854	90,309	2,633	2,633	100,500	40,000	60,000
HV Switching Station					-	-	-			
HV Transmission Conductors					-	-	-			
MV Substations				2,708	1,920	600	600			
MV Switching Stations					-	-	-			
MV Networks				1,595	5,015	5,672	5,672	10,000	12,000	
LV Networks		62,228	(4,672)	12,518	27,386	34,594	34,594	18,752	16,368	19,000
Capital Spares			2,893		-	-	-			
Water Supply Infrastructure		-	-	-	-	-	-	200	200	100
Dams and Weirs										
Boreholes								200	200	100
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station										
Reticalulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		881	177	437	3,000	3,000	3,000	5,700	-	-
Landfill Sites										
Waste Transfer Stations					3,000	3,000	3,000	5,000		
Waste Processing Facilities								700		
Waste Drop-off Points				342						
Waste Separation Facilities		881	177	95						
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										





<b>Community Assets</b>	27,827	55,021	58,068	55,072	36,347	36,347	62,042	59,420	13,210
Community Facilities	17,191	33,991	45,774	49,442	29,718	29,718	66,242	49,620	11,410
Halls	5,103	10,609	6,252	9,710	10,874	10,874	8,950	13,600	3,690
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	3,025	6,263	1,060	1,060	7,424	7,700	2,600
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	6,888	6,652	6,652	4,000	3,000	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	200	-	-
Cemeteries/Crematoria	11,764	23,382	28,422	22,514	7,313	7,313	25,648	4,500	4,600
Police	-	-	193	50	50	50	250	650	450
Parks	303	-	-	-	-	-	-	-	-
Public Open Space	-	-	46	20	20	20	20	20	20
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	236	-	-	-	1,000	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	250	250	250	250	250	250
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	8,596	4,759	3,500	3,500	8,500	20,000	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	10,637	21,030	11,294	5,530	6,629	6,629	5,800	9,800	1,800
Indoor Facilities	1,059	4,009	3,542	1,990	1,207	1,207	2,800	9,800	1,800
Outdoor Facilities	9,578	17,021	7,752	4,630	5,422	5,422	3,000	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	7,015	6,095	200	-	-	-	-	-
Revenue Generating	-	7,015	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	7,015	-	-	-	-	-	-	-
Non-revenue Generating	-	-	6,095	200	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	6,095	200	-	-	-	-	-
<b>Other assets</b>	7,490	37,471	10,882	21,000	21,615	21,615	3,000	-	3,000
Operational Buildings	7,490	37,471	10,882	21,000	21,615	21,615	3,000	-	3,000
Municipal Offices	3,765	803	3,048	21,000	21,615	21,615	3,000	-	3,000
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	3,735	36,668	7,834	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	1,134	695	-	3,660	-	-	3,260	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	1,134	695	-	3,660	-	-	3,260	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-



KZN292 KwaDukuza - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

KZN292 KwaDukuza - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class										
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year 2020/21	Budget Year 2021/22
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		31,831	44,833	20,464	25,392	30,070	30,070	31,811	22,376	12,000
Roads Infrastructure		31,504	38,813	17,657	14,600	22,958	22,958	23,100	17,500	11,000
Roads		31,450	38,813	14,504	14,600	22,925	22,925	23,100	17,500	11,000
Road Structures				3,353	-					
Road Furniture	54					34	34			
Capital Spares						-	-			
Storm water Infrastructure	-	-	-	1,355	3,000	3,000	3,000	4,500	3,676	-
Drainage Collection						-	-			
Storm water Conveyance				1,354	3,000	3,000	3,000	4,500	3,676	
Attenuation						-	-			
Electrical Infrastructure	327		5,725	1,252	7,772	4,111	4,111	3,711	1,000	1,000
Power Plants										
HV Substations										
HV Switching Stations										
HV Transmission Conductors				1,252	5,422	2,711	2,711	2,711		
MV Substations					1,850	1,400	1,400			
MV Switching Stations										
MV Networks					500			1,000	1,000	1,000
LV Networks	327		5,725							
Capital Spares										
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-
Pump Station										
Reduction										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		1,010	2,053	2,000	5,780	8,139	8,139	15,433	-	-
Community Facilities		321	15	1,683	5,433	7,832	7,832	9,581	-	-
Halls		-						1,700		



Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	37,725	59,874	35,320	34,305	42,308	42,388	49,844	24,376	12,000
Renewal of Existing Assets as % of total capex		0.0%	20.6%	21.4%	10.5%	17.9%	17.9%	12.8%	8.4%	7.1%
Renewal of Existing Assets as % of deprecn*		54.2%	94.4%	51.0%	40.4%	49.2%	49.2%	53.9%	25.5%	11.9%

Description	Folio	Revenues and maintenance expenditures by Asset Classification									
		2018/18	2017/17	2017/16	2016/16	2015/15	2014/14	2013/13	2012/12	2011/11	2010/10
Infrastructure	Audited	37,528	24,183	27,732	55,412	29,400	38,808	49,888	13,353	40,888	
	Outcome	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
Roads Infrastructure	Audited	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
	Outcome	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
Roads	Audited	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
	Outcome	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
Road Structures	Audited	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
	Outcome	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
Road Furniture	Audited	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
	Outcome	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
Capital Spares	Audited	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
	Outcome	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
Storm water Infrastructure	Audited	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
	Outcome	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
Drainage Collection	Audited	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
	Outcome	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
Retention	Audited	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
	Outcome	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
Sanitation Infrastructure	Audited	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
	Outcome	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
PRV Stations	Audited	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
	Outcome	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
Capital Spares	Audited	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
	Outcome	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
Distribution Points	Audited	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
	Outcome	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
Boilermans	Audited	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
	Outcome	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
Water Treatment Works	Audited	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
	Outcome	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
Offfall Sewers	Audited	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
	Outcome	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
Toilet Facilities	Audited	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
	Outcome	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
Solid Waste Infrastructure	Audited	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
	Outcome	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
Landfill Sites	Audited	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
	Outcome	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
Waste Transfer Stations	Audited	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
	Outcome	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
Waste Processing Facilities	Audited	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
	Outcome	27,064	9,465	15,318	15,112	10,129	11,077	13,353	8,613	13,353	
Waste Separation Facilities	Audited	27,064	9,465	15,318	15,						



Centres				17	-	-	-	-	-
Crèches					-	-	-	-	-
Clinics/Care Centres				60	-	-	-	-	-
Fire/Ambulance Stations				40	-	-	-	-	-
Testing Stations				11	-	-	-	9	10
Museums					-	-	-	-	11
Galleries					-	-	-	-	-
Theatres					-	-	-	-	-
Libraries				68	-	-	-	-	-
Cemeteries/Crematoria				300	-	-	-	-	-
Police				284	-	-	-	-	-
Parks	10,379				-	-	-	-	-
Public Open Space		16,961	44	12,973	5	5	8	6	8
Nature Reserves					-	-	-	-	-
Public Abolition Facilities			1,394	837	803	803	851	800	852
Markets					-	-	-	-	-
Stalls				260	-	-	-	-	-
Abattoirs					-	-	-	-	-
Airports					-	-	-	-	-
Taxi Ranks/Bus Terminals					-	-	-	-	-
Capital Spares	2				-	-	-	-	-
Sport and Recreation Facilities	2,989	11,498	15,351	22,114	351	361	382	404	427
Indoor Facilities				130	-	-	-	-	-
Outdoor Facilities	2,989	11,498	15,351	21,984	351	361	382	404	427
Capital Spares					-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments					-	-	-	-	-
Historic Buildings					-	-	-	-	-
Works of Art					-	-	-	-	-
Conservation Areas					-	-	-	-	-
Other Heritage					-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property					-	-	-	-	-
Unimproved Property					-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property					-	-	-	-	-
Unimproved Property					-	-	-	-	-
<b>Other assets</b>	2,774	2,871	2,924	1,178	2,590	2,590	2,742	2,900	3,068
Operational Buildings	2,774	2,871	2,916	1,178	2,590	2,590	2,742	2,900	3,068
Municipal Offices	2,150	2,571	2,575	1,125	2,585	2,585	2,737	2,895	3,062
Pay/Equity Points			2	18	-	-	-	-	-
Building Plan Offices					-	-	-	-	-
Workshops			337	27	-	-	-	-	-
Yards			2	4	4	4	6	5	5
Stores				3	-	-	-	-	-
Laboratories					-	-	-	-	-
Training Centres					-	-	-	-	-
Manufacturing Plant					-	-	-	-	-
Depots					-	-	-	-	-
Capital Spares	824				-	-	-	-	-
Housing	-	-	7	-	-	-	-	-	-
Staff Housing					-	-	-	-	-
Social Housing			7		-	-	-	-	-
Capital Spares					-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets					-	-	-	-	-
<b>Intangible Assets</b>	-	-	648	854	-	-	-	-	-
Services					-	-	-	-	-
Licences and Rights	-	-	648	854	-	-	-	-	-
Water Rights					-	-	-	-	-
Effluent Licences					-	-	-	-	-
Solid Waste Licences					-	-	-	-	-
Computer Software and Applications			648	854	-	-	-	-	-
Lead Settlement Software Applications					-	-	-	-	-
Unspecified					-	-	-	-	-
<b>Computer Equipment</b>	80	-	168	12	215	215	352	373	395
Computer Equipment	80		168	12	215	215	352	373	395
<b>Furniture and Office Equipment</b>	-	100	26	57	83	83	83	95	116
Furniture and Office Equipment	-	100	26	57	83	83	83	95	116
<b>Machinery and Equipment</b>	1,479	2,010	1,484	1,973	1,723	1,723	1,826	1,941	2,070
Machinery and Equipment	1,479	2,010	1,484	1,973	1,723	1,723	1,826	1,941	2,070
<b>Transport Assets</b>	8,096	8,252	7,689	9,803	9,907	9,907	10,502	11,124	11,784



KZN292 KwaDukuza - Supporting Table SA34d Depreciation by asset class

Description		Ref	2016/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Depreciation by Asset Class/Sub-class</b>											
<b>Infrastructure</b>			52,923	40,385	45,856	54,157	59,157	59,157	64,751	55,313	72,070
Roads Infrastructure			37,200	17,323	29,205	20,623	23,623	23,623	31,578	33,315	35,147
Roads			30,817	17,323	29,205	20,623	23,623	23,623	31,578	33,315	35,147
Road Structures											
Road Furniture			391								
Capital Spares											
Storm water Infrastructure			-	4,031	78	8,218	8,218	8,218	4,570	4,822	5,067
Drainage Collection				4,031	78	8,218	8,218	8,218	4,570	4,822	5,067
Storm water Conveyance											
Attenuation											
Electrical Infrastructure			16,434	18,948	18,262	24,877	26,877	26,877	26,292	29,848	31,490
Power Plants							-	-			
HV Substations						1,991	1,991	1,991			
HV Switching Station						-	-	-			
HV Transmission Conductors						4,774	8,774	6,774			
MV Substations						-	-	-	28,292	29,848	31,490
MV Switching Stations					18,262	9,941	9,941	9,941			
MV Networks						2,574	2,574	2,574			
LV Networks			15,434	18,948		5,597	5,597	5,597			
Capital Spares											
Water Supply Infrastructure			-	-	-	-	-	-	-	-	-
Dams and Weirs											
Boreholes											
Reservoirs											
Pump Stations											
Water Treatment Works											
Bulk Mains											
Distribution											
Distribution Points											
PRV Stations											
Capital Spares											
Sanitation Infrastructure			-	-	-	-	-	-	-	-	-
Pump Station											
Refuse Collection											
Waste Water Treatment Works											
Outfall Sewers											
Toilet Facilities											
Capital Spares											
Solid Waste Infrastructure			288	294	311	441	441	441	311	328	348
Landfill Sites									311	328	348
Waste Transfer Stations											
Waste Processing Facilities											
Waste Drop-off Points			288	294	311	441	441	441			
Waste Separation Facilities											
Electricity Generation Facilities											
Capital Spares											
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Rail Lines											
Rail Structures											
Rail Furniture											
Drainage Collection											
Storm water Conveyance											
Attenuation											
MV Substations											
LV Networks											
Capital Spares											
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Sand Pumps											
Piers											
Revetments											
Promenades											
Capital Spares											
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
Data Centres											
Core Layers											
Distribution Layers											
Capital Spares											
<b>Community Assets</b>			4,104	608	603	9,042	10,042	10,042	12,501	13,188	13,914
Community Facilities			2,707	608	603	5,900	6,900	6,900	10,973	11,576	12,213
Halls			2,285			3,722	3,722	3,722			

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Transport Assets		3,123	5,640	4,417	6,265	6,265	6,265	4,417	4,859	4,816
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	69,396	63,434	79,332	85,000	16,000	85,000	90,644	85,629	100,889

Thousands	Description	Capital expenditures on upgrading of existing assets by Asset Class/Sub-class					
		2016/17 Audited Outcome	2016/17 Outcome	2017/18 Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast
Infrastructure	Roads Infrastructure	-	-	4,220	23,556	20,701	20,701
	Roads	-	-	3,365	17,629	17,721	17,721
	Road Structures	-	-	-	-	-	-
	Road Furniture	-	-	-	-	-	-
	Storm water Infrastructure	-	-	-	-	-	-
	Catchage Collection	-	-	-	-	-	-
	Storm water Conveyance	-	-	-	-	-	-
	Alluvium	-	-	-	-	-	-
	MV Substations	-	-	-	-	-	-
	LV Networks	-	-	-	-	-	-
	Capital Spares	-	-	-	-	-	-
	Coastal Infrastructure	-	-	-	-	-	-
	Wind Farms	-	-	-	-	-	-
	Hydro	-	-	-	-	-	-
	Revenues	-	-	-	-	-	-
	Protonides	-	-	-	-	-	-
	Capital Spares	-	-	-	-	-	-
	Information and Communication Infrastructure	-	-	-	-	-	-
	Data Centres	-	-	-	-	-	-
Cable Loops	-	-	-	-	-	-	
Distribution Loops	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	
Community Facilities	-	-	-	-	-	-	
Halls	-	-	-	-	-	-	
Centres	-	-	-	-	-	-	
Cholera	-	-	-	-	-	-	

Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space			142	150	50	60	100	100	100	
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares			2,552	8,352	5,235	5,235	8,120	2,500	2,500	
Sport and Recreation Facilities										
Indoor Facilities			2,552	8,352	5,235	5,235	8,120	2,500	2,500	
Outdoor Facilities										
Capital Spares										
Heritage assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets			4,728		130	130	4,000			
Operational Buildings			4,728		130	130	4,000			
Municipal Offices			4,728		130	130	4,000			
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Services										
Licences and Rights										
Water Rights										
Effluent Licences										
Solid Waste Licences										
Computer Software and Applications										
Land Settlement Software Applications										
Unspecified										
Computer Equipment										
Computer Equipment										
Furniture and Office Equipment										
Furniture and Office Equipment										
Machinery and Equipment										
Machinery and Equipment										
Transport Assets										
Transport Assets										
Land										
Land										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on upgrading of existing assets	1		11,755	32,152	26,115	26,115	55,762	40,268	11,988	



Upgrading of Existing Assets as % of total capex		0.0%	0.0%	0.0%	6.5%	16.7%	37.8%	48.3%	31.1%	30.4%	30.4%	11.1%	14.8%	14.8%	15.5%	12.1%	7.1%	11.0%
--	--	------	------	------	------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	------	-------

## KZN292 KwaDukuza - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2019/20 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 1 - Chief Operations Officer Business Unit		-	-	-				
Vote 2 - Corporate Services Business Unit		1,800	800	800	1,980	2,178	2,398	
Vote 3 - Finance Business Unit		4,060	50	50	4,455	4,901	5,391	
Vote 4 - Economic Development Planning Business Unit		710	575	500	781	859	945	
Vote 5 - Community Services and Public Amenities Business Unit		66,259	19,240	11,380	72,885	80,174	88,191	
Vote 6 - Community Safety Business Unit		5,800	4,150	950	6,380	7,018	7,720	
Vote 7 - Civil Engineering and Human Settlement Business Unit		147,093	152,364	73,678	161,802	177,982	195,780	
Vote 8 - Electrical Engineering Business Unit		150,230	78,034	79,322	165,253	181,778	199,956	
Vote 9 - Youth Development Business Unit		2,024	5,000	2,500	2,226	2,449	2,694	
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
List entity summary if applicable								
<b>Total Capital Expenditure</b>		377,988	280,212	169,180	415,763	457,339	503,073	-
<b>Future operational costs by vote</b>	2							
Vote 1 - Chief Operations Officer Business Unit		66,271	72,660	76,617	81,214	86,087	91,252	
Vote 2 - Corporate Services Business Unit		137,627	147,049	159,948	169,545	179,717	190,501	
Vote 3 - Finance Business Unit		83,286	82,618	87,218	92,451	97,898	103,878	
Vote 4 - Economic Development Planning Business Unit		58,638	64,684	69,003	73,144	77,532	82,184	
Vote 5 - Community Services and Public Amenities Business Unit		216,597	231,894	248,300	263,198	278,990	295,729	
Vote 6 - Community Safety Business Unit		184,970	194,631	207,551	220,004	233,204	247,196	
Vote 7 - Civil Engineering and Human Settlement Business Unit		128,458	139,675	154,036	163,278	173,075	183,459	
Vote 8 - Electrical Engineering Business Unit		947,029	1,002,380	1,046,004	1,108,765	1,175,290	1,245,808	
Vote 9 - Youth Development Business Unit		9,254	10,120	11,077	11,742	12,446	13,193	
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
<b>Total future operational costs</b>		1,832,105	1,945,631	2,059,754	2,183,339	2,314,340	2,453,200	-
<b>Future revenue by source</b>	3							
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
<b>Total future revenue</b>		-	-	-	-	-	-	-
<b>Net Financial Implications</b>		2,210,071	2,205,843	2,228,934	2,589,102	2,771,679	2,956,273	-

[illegible]



Order	Product	Price	Quantity	Total
1	Apple iPhone 15 Pro Max 256GB	1199.00	1	1199.00
2	Samsung Galaxy S24 Ultra 512GB	1299.00	1	1299.00
3	Google Pixel 8 Pro 128GB	999.00	1	999.00
4	Microsoft Surface Pro 9 128GB	1299.00	1	1299.00
5	HP Spectre x360 14" 256GB	1199.00	1	1199.00
6	Dell XPS 13 512GB	1099.00	1	1099.00
7	Lenovo Yoga 9i 16" 512GB	1299.00	1	1299.00
8	ASUS ZenBook 14 512GB	999.00	1	999.00
9	Acer Swift 5 512GB	899.00	1	899.00
10	MSI Stealth 15 512GB	1199.00	1	1199.00
11	Razer Blade 15 512GB	1499.00	1	1499.00
12	Alienware m15 512GB	1399.00	1	1399.00
13	MSI Katana 15 512GB	1099.00	1	1099.00
14	ASUS ROG Strix 15 512GB	1199.00	1	1199.00
15	MSI Raider GE76 17" 512GB	1799.00	1	1799.00
16	ASUS ROG Zephyrus S16 16" 512GB	1499.00	1	1499.00
17	MSI Stealth 16 512GB	1299.00	1	1299.00
18	ASUS ZenBook 16 512GB	1199.00	1	1199.00
19	Acer Swift 7 512GB	999.00	1	999.00
20	MSI Stealth 16 512GB	1299.00	1	1299.00
21	ASUS ZenBook 16 512GB	1199.00	1	1199.00
22	Acer Swift 7 512GB	999.00	1	999.00
23	MSI Stealth 16 512GB	1299.00	1	1299.00
24	ASUS ZenBook 16 512GB	1199.00	1	1199.00
25	Acer Swift 7 512GB	999.00	1	999.00
26	MSI Stealth 16 512GB	1299.00	1	1299.00
27	ASUS ZenBook 16 512GB	1199.00	1	1199.00
28	Acer Swift 7 512GB	999.00	1	999.00
29	MSI Stealth 16 512GB	1299.00	1	1299.00
30	ASUS ZenBook 16 512GB	1199.00	1	1199.00
31	Acer Swift 7 512GB	999.00	1	999.00
32	MSI Stealth 16 512GB	1299.00	1	1299.00
33	ASUS ZenBook 16 512GB	1199.00	1	1199.00
34	Acer Swift 7 512GB	999.00	1	999.00
35	MSI Stealth 16 512GB	1299.00	1	1299.00
36	ASUS ZenBook 16 512GB	1199.00	1	1199.00
37	Acer Swift 7 512GB	999.00	1	999.00
38	MSI Stealth 16 512GB	1299.00	1	1299.00
39	ASUS ZenBook 16 512GB	1199.00	1	1199.00
40	Acer Swift 7 512GB	999.00	1	999.00
41	MSI Stealth 16 512GB	1299.00	1	1299.00
42	ASUS ZenBook 16 512GB	1199.00	1	1199.00
43	Acer Swift 7 512GB	999.00	1	999.00
44	MSI Stealth 16 512GB	1299.00	1	1299.00
45	ASUS ZenBook 16 512GB	1199.00	1	1199.00
46	Acer Swift 7 512GB	999.00	1	999.00
47	MSI Stealth 16 512GB	1299.00	1	1299.00
48	ASUS ZenBook 16 512GB	1199.00	1	1199.00
49	Acer Swift 7 512GB	999.00	1	999.00
50	MSI Stealth 16 512GB	1299.00	1	1299.00
51	ASUS ZenBook 16 512GB	1199.00	1	1199.00
52	Acer Swift 7 512GB	999.00	1	999.00
53	MSI Stealth 16 512GB	1299.00	1	1299.00
54	ASUS ZenBook 16 512GB	1199.00	1	1199.00
55	Acer Swift 7 512GB	999.00	1	999.00
56	MSI Stealth 16 512GB	1299.00	1	1299.00
57	ASUS ZenBook 16 512GB	1199.00	1	1199.00
58	Acer Swift 7 512GB	999.00	1	999.00
59	MSI Stealth 16 512GB	1299.00	1	1299.00
60	ASUS ZenBook 16 512GB	1199.00	1	1199.00
61	Acer Swift 7 512GB	999.00	1	999.00
62	MSI Stealth 16 512GB	1299.00	1	1299.00
63	ASUS ZenBook 16 512GB	1199.00	1	1199.00
64	Acer Swift 7 512GB	999.00	1	999.00
65	MSI Stealth 16 512GB	1299.00	1	1299.00
66	ASUS ZenBook 16 512GB	1199.00	1	1199.00
67	Acer Swift 7 512GB	999.00	1	999.00
68	MSI Stealth 16 512GB	1299.00	1	1299.00
69	ASUS ZenBook 16 512GB	1199.00	1	1199.00
70	Acer Swift 7 512GB	999.00	1	999.00
71	MSI Stealth 16 512GB	1299.00	1	1299.00
72	ASUS ZenBook 16 512GB	1199.00	1	1199.00
73	Acer Swift 7 512GB	999.00	1	999.00
74	MSI Stealth 16 512GB	1299.00	1	1299.00
75	ASUS ZenBook 16 512GB	1199.00	1	1199.00
76	Acer Swift 7 512GB	999.00	1	999.00
77	MSI Stealth 16 512GB	1299.00	1	1299.00
78	ASUS ZenBook 16 512GB	1199.00	1	1199.00
79	Acer Swift 7 512GB	999.00	1	999.00
80	MSI Stealth 16 512GB	1299.00	1	1299.00
81	ASUS ZenBook 16 512GB	1199.00	1	1199.00
82	Acer Swift 7 512GB	999.00	1	999.00
83	MSI Stealth 16 512GB	1299.00	1	1299.00
84	ASUS ZenBook 16 512GB	1199.00	1	1199.00
85	Acer Swift 7 512GB	999.00	1	999.00
86	MSI Stealth 16 512GB	1299.00	1	1299.00
87	ASUS ZenBook 16 512GB	1199.00	1	1199.00
88	Acer Swift 7 512GB	999.00	1	999.00
89	MSI Stealth 16 512GB	1299.00	1	1299.00
90	ASUS ZenBook 16 512GB	1199.00	1	1199.00
91	Acer Swift 7 512GB	999.00	1	999.00
92	MSI Stealth 16 512GB	1299.00	1	1299.00
93	ASUS ZenBook 16 512GB	1199.00	1	1199.00
94	Acer Swift 7 512GB	999.00	1	999.00
95	MSI Stealth 16 512GB	1299.00	1	1299.00
96	ASUS ZenBook 16 512GB	1199.00	1	1199.00
97	Acer Swift 7 512GB	999.00	1	999.00
98	MSI Stealth 16 512GB	1299.00	1	1299.00
99	ASUS ZenBook 16 512GB	1199.00	1	1199.00
100	Acer Swift 7 512GB	999.00	1	999.00

[illegible]

K20282 Kew/Dubruca - Supporting Table S1.28 Consolidated detailed operational projects

Function	Project description	Project number	Type	MTR Service Outcome	RLOF	Own Strategic Objectives	Asset Class	Asset Sub-Class	World Location	GPS Longitude	GPS Latitude	Prior performance		2019/20 Budget
												Actual Outcome 2017/18	Current Year 2018/19 Full Year Forecast	Budget Year 2019/20
Parent functionality: List of operational projects grouped by function														
Parent Operational expenditure														
Function: List of operational projects grouped by Entity Entity A Water project A Entity B Utility project B														
Entity Operational expenditure														
Entity Operational expenditure														

**DISCLAIMER**  
 Most records are not tagged with Operating Expenditure  
 Asset class is provided as a guide only and does not represent an actual class  
 GPS coordinates are provided as a guide only and does not represent an actual location  
 Project number consists of the COA Project Number and the Project ID number (e.g. 2017/18, 2018/19, 2019/20)

Page

1/22/2018

1/22/2018

1/22/2018



**2.15**

**MSCOA IMPLEMENTATION STATUS**

## mscOA Project Dashboard

**Municipality:**

**Kwadrakusa**

Municipal Category: 81 Jan/19

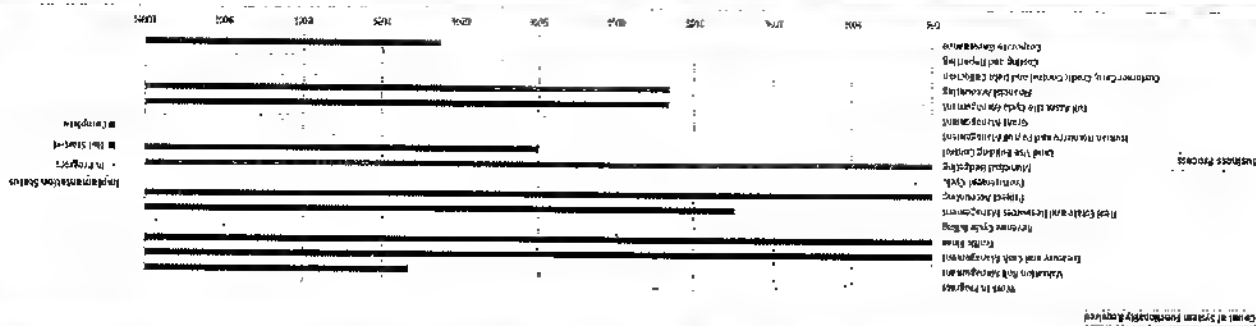
System Service Provider  
Microsoft

Provincial Treasury's Overall Assessment of the Municipality:

Management Support

Project implementation status

အထွေထွေ	မေးခွန်း
အခြေခံအုတ်မြစ်	အားပြုမှု
အကျဉ်းချုပ်	အားပြုမှု
အကျဉ်းချုပ်	အားပြုမှု



## Systems Implementation Status

[illegible]

Period (Year)	FY	Line	Status
Original (Final) Budget	2019	0155	Unfilled Budget Error
Project Data Orig	2019	PM04	Contains Segment Errors
Adjusted Budget	2019	AD18	Unfilled Budget Error
Project Data Adj	2019	PM05	Unfilled Budget Error
Y14 Month 1	2019	MM01	Unfilled Budget Error
Y14 Month 2	2019	MM02	Unfilled Budget Error
Y14 Month 3	2019	MM03	Unfilled Budget Error
Y14 Month 4	2019	MM04	Unfilled Budget Error
Y14 Month 5	2019	MM05	Unfilled Budget Error
Y14 Month 6	2019	MM06	Unfilled Budget Error
Y14 Month 7	2019	MM07	Unfilled Budget Error
Y14 Month 8	2019	MM08	Unfilled Budget Error
Y14 Month 9	2019	MM09	Unfilled Budget Error
Y14 Month 10	2019	MM10	Unfilled Budget Error
Y14 Month 11	2019	MM11	Unfilled Budget Error
Y14 Month 12	2019	MM12	Unfilled Budget Error
Pre-Adopted Amount	2019	PM09	Unfilled Budget Error
Unfilled Actual, Info	2019	AD04	Unfilled Budget Error

## msCOA Data String Submission Status - Financial Data

### Segment Analysis on submission of mSCOA data filings

PROJECT SEGMENT	FUNCTION SEGMENT	FUND SEGMENT	ADMIN SEGMENT
<p>Travel and subsistence is linked to multiple grantee field workstreams</p> <p>Expatriation: Contracted Staff; Maintenance of Equipment; Assets Linked to Operations; Multiple Housing Costs; Indirect than Project Operational Maintenance</p>		<p>Funded transactions are incorrectly linked to non-funding</p>	<p>There is no unspent transfer and subgrants recognized however there is revenue between revenue, the forward and has been used</p> <p>The beneficiaries of Community have not included all the farm account suggestions.</p> <p>Solaris and Village are not broken down per the chart</p> <p>The municipality has implemented costing</p> <p>The municipality has appropriately used the farm segment</p>

## mscUA Data String Submission Status - Non-Financial Data

[illegible]

Borrowing Monitoring-Q2	BMQ2	
Borrowing Monitoring-Q3	BMQ3	
Borrowing Monitoring-Q4	BMQ4	
Creditors Monthly-M01	CR01	
Creditors Monthly-M02	CR02	
Creditors Monthly-M03	CR03	
Creditors Monthly-M04	CR04	
Creditors Monthly-M05	CR05	
Creditors Monthly-M06	CR06	
Creditors Monthly-M07	CR07	
Creditors Monthly-M08	CR08	
Creditors Monthly-M09	CR09	
Creditors Monthly-M10	CR10	
Creditors Monthly-M11	CR11	
Creditors Monthly-M12	CR12	
Creditors Audited Actuals	CRAU	
Creditors Pre-Audited	CRPA	
Debtors Monthly-M01	DB01	
Debtors Monthly-M02	DB02	
Debtors Monthly-M03	DB03	
Debtors Monthly-M04	DB04	
Debtors Monthly-M05	DB05	
Debtors Monthly-M06	DB06	
Debtors Monthly-M07	DB07	
Debtors Monthly-M08	DB08	
Debtors Monthly-M09	DB09	
Debtors Monthly-M10	DB10	
Debtors Monthly-M11	DB11	
Debtors Monthly-M12	DB12	
Debtors Audited Actuals	DBAU	
Debtors Pre-Audited	DBPA	
Investment Monitoring-Q1	IMQ1	
Investment Monitoring-Q2	IMQ2	
Investment Monitoring-Q3	IMQ3	
Investment Monitoring-Q4	IMQ4	
Project Details Adjusted Budget	PRAD	
Project Details Original Budget	PROR	
Project Details Tabled Budget	PRTA	

This is an status report from the RTI Portal Submissions that are outstanding or submitted with errors must be addressed by the municipality monthly. N/A indicates that the return is not due yet.

Borrowing Monitoring-Q2	BMQ2	
Borrowing Monitoring-Q3	BMQ3	
Borrowing Monitoring-Q4	BMQ4	
Creditors Monthly-M01	CR01	
Creditors Monthly-M02	CR02	
Creditors Monthly-M03	CR03	
Creditors Monthly-M04	CR04	
Creditors Monthly-M05	CR05	
Creditors Monthly-M06	CR06	
Creditors Monthly-M07	CR07	
Creditors Monthly-M08	CR08	
Creditors Monthly-M09	CR09	
Creditors Monthly-M10	CR10	
Creditors Monthly-M11	CR11	
Creditors Monthly-M12	CR12	
Creditors Audited Actuals	CRAU	
Creditors Pre-Audited	CRPA	
Debtors Monthly-M01	DB01	
Debtors Monthly-M02	DB02	
Debtors Monthly-M03	DB03	
Debtors Monthly-M04	DB04	
Debtors Monthly-M05	DB05	
Debtors Monthly-M06	DB06	
Debtors Monthly-M07	DB07	
Debtors Monthly-M08	DB08	
Debtors Monthly-M09	DB09	
Debtors Monthly-M10	DB10	
Debtors Monthly-M11	DB11	
Debtors Monthly-M12	DB12	
Debtors Audited Actuals	DBAU	
Debtors Pre-Audited	DBPA	
Investment Monitoring-Q1	IMQ1	
Investment Monitoring-Q2	IMQ2	
Investment Monitoring-Q3	IMQ3	
Investment Monitoring-Q4	IMQ4	
Project Details Adjusted Budget	PRAD	
Project Details Original Budget	PROR	
Project Details Tabled Budget	PRTA	

### Reconciliation of Debtors between Return and mSCOA data string

This report is generated from the National Treasury Local Governmental Database and compares the S71 Schedule with the CR Schedule.

This information is for reference only for use and comparisons should be made with the information in line with the requirements from the National Treasury that there must be perfect alignment between these schedules.

The Municipality should ensure that the Budget Return Reconciles with the mSCOA Data.

2019	Month	Budget Return	Budget Return	Difference in R	mSCOA	mSCOA	Difference in R
		Actuals	Financial	Reporting	Actuals	Financial	Reporting
Debtors - M06	M01	169 694	137 802	29 120	158 691	6 113	-162 381
	M02	180 304	200 977	20 673	180 304	18 246	-162 058
	M03	190 800	209 147	18 687	190 800	14 917	-175 883
	M04	173 478	198 930	19 651	173 478	-21 322	-200 900
	M05	185 651	207 823	22 174	185 651	12 655	-172 796
	M06	196 110	267 418	65 904	196 110	23 328	-178 101
	M07	193 068	275 351	75 285	193 068	13 994	-185 175
	M08	231 955	318 625	85 670	231 955	41 231	-190 744
	M09	240 981	254 895	13 613	240 981	20 221	-220 778
	M10	121 242	111 938	-9 304	121 242	-16 792	-238 221
	M11	151 670	212 507	60 837	151 670	-58 910	-211 540
	M12	107 713	129 765	22 052	107 713	-64 801	-276 750
	Total	2 231 042	2 801 727	447 689	2 231 042	-30 551	-2 416 975

Difference between BR & mSCOA -31445 -2,82635

This report is generated from the National Treasury Local Governmental Database and compares the S71 Schedule with the CR Schedule.

This information is for reference only for use and comparisons should be made with the information in line with the requirements from the National Treasury that there must be perfect alignment between these schedules.

The Municipality should ensure that the Budget Return Reconciles with the mSCOA Data.

2019	Month	Budget Return	Budget Return	Difference in R	mSCOA	mSCOA	Difference in R
		Actuals	Financial	Reporting	Actuals	Financial	Reporting
Debtors - M06	M01	203 344	170 158	33 385	203 344	221 102	17 959
	M02	241 158	231 916	9 242	241 158	10 484	-238 652
	M03	262 496	211 240	51 256	262 496	10 805	-241 941
	M04	111 120	209 490	98 370	111 120	-48 703	-271 321
	M05	242 722	111 492	-131 230	242 722	23 802	-218 920
	M06	140 143	240 131	100 000	140 143	6 691	-293 551
	M07	257 481	211 956	45 525	257 481	16 233	-16 233
	M08						
	M09						
	M10						
	M11						
	M12						
	Total	1 642 136	1 530 710	-111 426	1 642 136	228 931	-1 205 700

Difference between BR & mSCOA -36145 -2,21779

### Alignment of Debtors Aged Analysis between S71 Reports and mSCOA Submissions - M06/2019

By Nature Source

2019	Month	Budget Return	Budget Return	Difference in R	mSCOA	mSCOA	Difference in R
		Actuals	Financial	Reporting	Actuals	Financial	Reporting
Debtors - M06	M01	1240	0	1240	1240	0	1240
	M02	0	0	0	0	0	0
	M03	0	0	0	0	0	0
	M04	0	0	0	0	0	0
	M05	0	0	0	0	0	0
	M06	0	0	0	0	0	0
	M07	0	0	0	0	0	0
	M08	0	0	0	0	0	0
	M09	0	0	0	0	0	0
	M10	0	0	0	0	0	0
	M11	0	0	0	0	0	0
	M12	0	0	0	0	0	0
	Total	1240	0	1240	1240	0	1240

By Customer Group

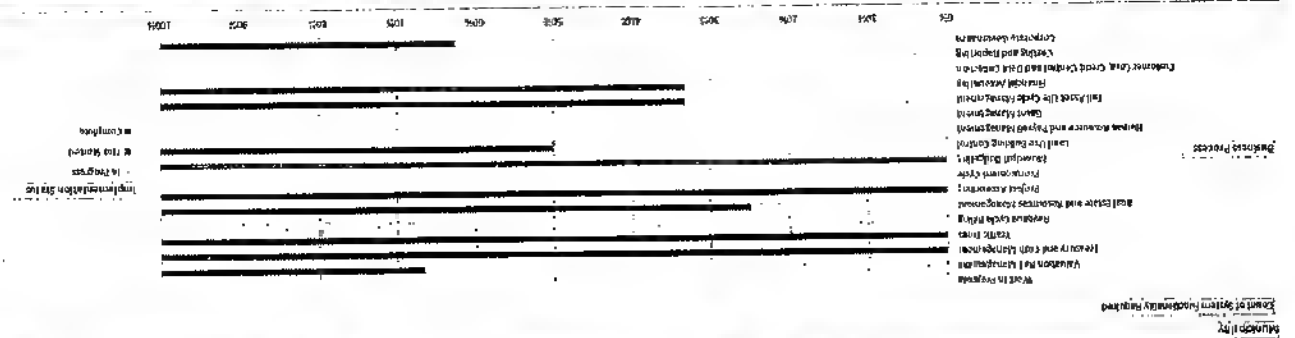
2019	Month	Budget Return	Budget Return	Difference in R	mSCOA	mSCOA	Difference in R
		Actuals	Financial	Reporting	Actuals	Financial	Reporting
Debtors - M06	M01	1240	0	1240	1240	0	1240
	M02	0	0	0	0	0	0
	M03	0	0	0	0	0	0
	M04	0	0	0	0	0	0
	M05	0	0	0	0	0	0
	M06	0	0	0	0	0	0
	M07	0	0	0	0	0	0
	M08	0	0	0	0	0	0
	M09	0	0	0	0	0	0
	M10	0	0	0	0	0	0
	M11	0	0	0	0	0	0
	M12	0	0	0	0	0	0
	Total	1240	0	1240	1240	0	1240

### Alignment of Creditors Aged Analysis between Budget Return forms and mSCOA Data string



Grant Management	The Unspent Conditional Grants register is on MS Office (Excel). Vendor engagements with Microsoft has a to take place regarding the grant module.
Asset Management	<p>(a) The reason why the Microsoft Fixed Asset Register Module was not used was due to:</p> <p>(i) Inconsistencies in the depreciation calculations.</p> <p>(ii) System challenges in accounting for reassessment of remaining useful lives.</p> <p>(iii) System challenges in accounting for completed projects.</p> <p>(iv) Challenges of the WIP sub-module within the Asset Module.</p> <p>(b) The BAUD system (Web) is used as the fixed asset register. The Budget facility is available, however, it has not been started on the BAUD (Web) system. The level of the Budget facility needs to be ascertained (either sub-system or core system). Journals were passed on the Microsoft generated for depreciation, WIP, impairments and prior period errors.</p> <p>(c) Planned maintenance system is a electricity infrastructure (Puma Africa).</p> <p>(d) The pavement management system (including roads and stormwater) is in progress.</p>
Real Estate and Resource Management	Functionality not available from vendor currently. Leased Assets are maintained on BAUD
HR and Payroll	<p>(a) The organization is not on VIP. The organograms for budgeted positions are currently on Microsoft Visio and will be included into VIP once upgrade has been completed.</p> <p>(b) Leave forms are monthly approved. VIP 300 was procured. Challenges are being experienced with VIP, especially with online access to VIP for the user departments for leave applications.</p> <p>(c) VIP and Microsoft have been working on the integration, the challenge was with the municipality validating the data against the chart prior to migration.</p> <p>(d) Clocking system is place however not linked to the payroll.</p>
Customer Care, Credit Control and Debt Collection	Combination of both MS Office (Excel) and Microsoft. The categorization of debtors on Microsoft will have to be assessed by the municipality. The disconnection notices are from Microsoft. The Debtors Masterfile is also on Microsoft.
Valuation Roll Management	On demand, headed up by a panel of attorneys, independent auditors are engaged on an annual basis (on special request). The provision for doubtful debts performed manually. Adjustments/ monthly maintenance are performed manually. Initially, a one-off, data upload from the valuation roll (in MS Office (Excel)). Going forward, there will be a tender process for the change in valuation. GSA is used - Integration is outstanding
Revenue and Billing	Meter readings for electricity is a manual process and the readings are captured onto Microsoft. Information from the daily Contour reports is captured on to Microsoft. A tender process is currently being undertaken to get a vendor for the back-end IT system. The Contour system does not have all the ERF numbers. Traffic fine system - TCS and Microsoft platforms are different. Integration to be discussed

### Systems implementation status



## MSCOA Data String Submission Status - Financial Data

[illegible]

### Segment Analysis on submission of mSCOA data strings

[illegible]

## mISCOA Data String Submission Status - Non-Financial Data

[illegible]

Borrowing Monitoring-02	BM02	
Borrowing Monitoring-03	BM03	
Borrowing Monitoring-04	BM04	
Creditors Monthly-M01	CR01	
Creditors Monthly-M02	CR02	
Creditors Monthly-M03	CR03	
Creditors Monthly-M04	CR04	
Creditors Monthly-M05	CR05	
Creditors Monthly-M06	CR06	
Creditors Monthly-M07	CR07	
Creditors Monthly-M08	CR08	
Creditors Monthly-M09	CR09	
Creditors Monthly-M10	CR10	
Creditors Monthly-M11	CR11	
Creditors Monthly-M12	CR12	
Creditors Audited Actuals	CRAU	
Creditors Pre-Audited	CRPA	
Debtors Monthly-M01	DB01	
Debtors Monthly-M02	DB02	
Debtors Monthly-M03	DB03	
Debtors Monthly-M04	DB04	
Debtors Monthly-M05	DB05	
Debtors Monthly-M06	DB06	
Debtors Monthly-M07	DB07	
Debtors Monthly-M08	DB08	
Debtors Monthly-M09	DB09	
Debtors Monthly-M10	DB10	
Debtors Monthly-M11	DB11	
Debtors Monthly-M12	DB12	
Debtors Audited Actuals	DBAU	
Debtors Pre-Audited	DBPA	
Investment Monitoring-01	IM01	
Investment Monitoring-02	IM02	
Investment Monitoring-03	IM03	
Investment Monitoring-04	IM04	
Project Details Adjusted Budget	PRAD	
Project Details Original Budget	PROR	
Project Details Tabbed Budget	PRTA	

This is a status report from the NY State. Submissions that are outstanding or submitted with errors must be addressed by the municipality urgently. N/A indicates that the return is not due yet.

Borrowing Monitoring-02	BM02	
Borrowing Monitoring-03	BM03	
Borrowing Monitoring-04	BM04	
Creditors Monthly-M01	CR01	
Creditors Monthly-M02	CR02	
Creditors Monthly-M03	CR03	
Creditors Monthly-M04	CR04	
Creditors Monthly-M05	CR05	
Creditors Monthly-M06	CR06	
Creditors Monthly-M07	CR07	
Creditors Monthly-M08	CR08	
Creditors Monthly-M09	CR09	
Creditors Monthly-M10	CR10	
Creditors Monthly-M11	CR11	
Creditors Monthly-M12	CR12	
Creditors Audited Actuals	CRAU	
Creditors Pre-Audited	CRPA	
Debtors Monthly-M01	DB01	
Debtors Monthly-M02	DB02	
Debtors Monthly-M03	DB03	
Debtors Monthly-M04	DB04	
Debtors Monthly-M05	DB05	
Debtors Monthly-M06	DB06	
Debtors Monthly-M07	DB07	
Debtors Monthly-M08	DB08	
Debtors Monthly-M09	DB09	
Debtors Monthly-M10	DB10	
Debtors Monthly-M11	DB11	
Debtors Monthly-M12	DB12	
Debtors Audited Actuals	DBAU	
Debtors Pre-Audited	DBPA	
Investment Monitoring-01	IM01	
Investment Monitoring-02	IM02	
Investment Monitoring-03	IM03	
Investment Monitoring-04	IM04	
Project Details Adjusted Budget	PRAD	
Project Details Original Budget	PROR	
Project Details Tabbed Budget	PRTA	

### Reconciliation of Debtors between Return and mSCOA data string

This report is generated from the National Treasury based on information submitted and compares the 571 schedule with the CR schedule.

This information is for reference purposes for the municipality and should not be used to dispute the difference between the two schedules. In the event of a discrepancy between the National Treasury and the municipality, the municipality should contact the National Treasury for clarification.

The municipality should ensure that the Budget Return Tabbed Budget agrees with the mSCOA totals.

		Budget Return	Difference in BR	mSCOA	Difference in mSCOA
2018					
M01	168,692	197,602	29,130	168,692	-6,811
M02	180,304	202,977	20,673	180,304	-18,145
M03	199,800	209,417	10,647	199,800	-14,937
M04	171,478	183,930	12,452	171,478	-21,412
M05	185,651	207,829	22,178	185,651	-12,855
M06	155,531	265,418	66,924	155,531	-22,313
M07	193,059	275,355	76,235	193,059	-15,996
M08	223,955	315,625	86,670	223,955	-41,111
M09	246,995	351,875	104,880	246,995	-20,221
M10	122,241	314,925	192,684	122,241	-16,791
M11	107,713	232,832	125,119	107,713	-58,916
M12	1,151,081	1,281,722	130,641	1,151,081	-81,891
Total					

Difference between BR & mSCOA: -21,412

This report is generated from the National Treasury based on information submitted and compares the 571 schedule with the CR schedule.

This information is for reference purposes for the municipality and should not be used to dispute the difference between the two schedules. In the event of a discrepancy between the National Treasury and the municipality, the municipality should contact the National Treasury for clarification.

The municipality should ensure that the Budget Return Tabbed Budget agrees with the mSCOA totals.

		Budget Return	Difference in BR	mSCOA	Difference in mSCOA
2019					
M01	203,541	170,158	-33,383	203,541	80,484
M02	245,135	231,965	-13,170	245,135	20,905
M03	262,845	229,240	-33,605	262,845	-41,201
M04	111,120	209,690	98,570	111,120	-21,801
M05	242,722	232,111	-10,611	242,722	6,891
M06	140,243	140,184	-59	140,243	-16,713
M07	251,485	113,540	-137,945	251,485	0
M08					
M09					
M10					
M11					
M12					
Total	1,411,136	1,510,710	99,574	1,411,136	228,951

Difference between BR & mSCOA: 99,574

### Alignment of Debtors Aged Analysis between 571 Reports and mSCOA Submissions - M06/2019

By Income Source	571	mSCOA	Difference
Taxes and Other Recipients from Exchange Transactions - Wages	1,000	66,828,111	65,828,111
Taxes and Other Recipients from Exchange Transactions - Electricity	1,000	121,833,997	120,833,997
Recipients from Exchange Transactions - Property Taxes	1,000	0	0
Recipients from Exchange Transactions - Other	1,000	11,199,911	10,199,911
Recipients from Exchange Transactions - Other	1,000	1,712,191	712,191
Recipients from Exchange Transactions - Other	1,000	24,722,713	23,722,713
Recipients from Exchange Transactions - Other	1,000	0	0
Recipients from Exchange Transactions - Other	1,000	30,422,230	29,422,230
Other	1,000	0	0

By Customer Group	571	mSCOA	Difference
Government of State	1,000	66,828,111	65,828,111
Commercial	1,000	121,833,997	120,833,997
Household	1,000	0	0
Other	1,000	11,199,911	10,199,911
Other	1,000	1,712,191	712,191
Other	1,000	24,722,713	23,722,713
Other	1,000	0	0
Other	1,000	30,422,230	29,422,230
Other	1,000	0	0

### Alignment of Creditors Aged Analysis between Budget Return forms and mSCOA Data string





Grant Management	The current conditional grants register is on MS Office (Excel). Vendor engagements with this software have to take place regarding this grant module.
Asset Management	<p>(a) The reason why the Microsoft Fixed Asset Register Module was not used was due to:</p> <p>(i) Inconsistencies in the depreciation calculations.</p> <p>(ii) System challenges in accounting for reassessment of remaining useful lives.</p> <p>(iii) System challenges in accounting for completed projects.</p> <p>(iv) Challenges of the WIP sub-module within the Asset Module.</p> <p>(b) The BAUD system (Web) is used as the fixed asset register. The Budget facility is available, however, it has not been tested on the BAUD (Web) system. The level of the Budget facility needs to be ascertained (either sub-system or core system). Journals were passed on the Microsoft general ledger for depreciation, WIP, impairments and prior period errors.</p> <p>(c) Planned maintenance system on electricity infrastructure (Program Africa).</p> <p>(d) The pavement management system (including roads and stormwater) is in progress.</p>
Real Estate and Resource Management	Functionality not available from vendor currently. Leased Assets are maintained on BAUD.
HR and Payroll	<p>(a) The organogram is not on VIP. The organograms for budgeted positions are currently on the Microsoft Word and will be included into VIP once upgrade has been completed.</p> <p>(b) Leave forms are manually approved. VIP 300 was procured. Challenges are being experienced with VIP, especially with on-line access to VIP for the user departments for leave applications.</p> <p>(c) VIP and Microsoft have been working on the integration, the challenge was with the municipality validating the data against the chart prior to migration.</p> <p>(d) Clocking system is place however not linked to the payroll.</p>
Customer Care, Credit Control and Debt Collection	Combination of both MS Office (Excel) and Microsoft. The categorization of debtors on Microsoft will have to be assessed by the municipality. The disconnection modules are from Microsoft. The Debtors Masterfile is also on Microsoft. On-hand demands, handed over to a panel of attorneys. Indicators, policies and registers are updated on an annual basis (manual process). The provision for doubtful debts performed manually.
Valuation Roll Management	Ad hoc and monthly maintenance are performed manually. Initially, a once-off, data upload from the valuation roll (in MS Office (Excel)). Going forward, there will be a transfer process for the change in values. ESRI is used - Integration is outstanding.
Revenue and Billing	Water readings for electricity is a manual process and the readings are captured on to Microsoft. Information from the daily Contour reports is captured on to MS soft. A tender process is currently being undertaken to get a vendor for the back-end IT system. The Contour system does not have all the ERP numbers. Traffic fine system - XCS and Microsoft platforms are different. Integration to be discussed.

MFMA CIRCULAR 94

2.15



## Municipal Budget Circular for the 2019/20 MTREF

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This budget circular is a follow-up to the one issued on 07 December 2018 and it complements the many other circulars that have been issued previously. It guides municipalities with their preparation of the 2019/20 Medium Term Revenue and Expenditure Framework (MTREF) and, as with previous annual budget circulars it should be read within this context. Among the objectives of this Circular, is to support municipalities with giving effect to National Treasury's Municipal Budget and Reporting Regulations (MBRR) within the current economic climate. The key focus of this Circular is the grant allocations per the 2019 Budget Review and the 2019 Division of Revenue Bill.

## 1. The South African economy and inflation targets

The economic and revenue outlook has deteriorated since the October 2018 Medium Term Budget Policy Statement (MTBPS). Funding pressures from state-owned companies have increased and require government financial support. Given these developments, the 2019 Budget proposes large-scale expenditure reprioritisation and tax measures that narrow the deficit from 4.5 per cent of GDP in 2019/20 to 4 per cent by 2021/22.

The 2018 MTBPS noted that weak economic performance and revenue shortfalls had contributed to some slippage in fiscal projections. Since then, economic growth has remained subdued and the domestic GDP outlook has been revised down. In the current year, tax revenue will be R15.4 billion below the 2018 MTBPS estimate. Funding pressures from Eskom and other financially distressed state-owned companies have increased, with several requesting state support to continue operating. In this context, the 2019 Budget proposes a series of tax and expenditure measures aimed at narrowing the deficit and stabilising the debt-to-GDP ratio. Additions to spending amount to R75.3 billion over the medium term, consisting mainly of transfers to support the reconfiguration of Eskom. These additions are partially offset by reductions to expenditure baselines and proposed savings from compensation adjustments totalling R50.3 billion. Tax measures raise an additional R15 billion in 2019/20 and R10 billion in 2020/21.

In combination, these measures are expected to narrow the consolidated budget deficit from e projected 4.5 per cent of GDP in 2019/20 to 4 per cent of GDP in 2021/22. Gross national debt is projected to stabilise at 60.2 per cent of GDP in 2023/24. Net loan debt (gross loan debt excluding government's cash balances) stabilises at 57.3 per cent of GDP in 2024/25.

The GDP growth rate is forecasted at 1.5 per cent in 2019, 1.7 per cent in 2020 and 2.1 per cent in 2021. The revisions take into account weaker investment outcomes in 2018, a more fragile recovery in household income and slower export demand than expected due to moderating global growth. Consumer inflation has also been revised down due to lower oil prices and food inflation than previously assumed.

The main risks to the economic outlook are continued policy uncertainty and deterioration in the finances of state-owned entities. These factors, alongside continued high unemployment and slow growth will continue to exert pressure on municipal revenue generation and collection levels hence a conservative approach is advised for municipal revenue projections. Municipalities affected by the drought should also consider its impact on revenue generation. In this context, municipalities will have to improve their efforts to limit non-priority spending and to implement stringent cost-containment measures.

The following macro-economic forecasts must be considered when preparing the 2019/20 MTREF municipal budgets.

**Table 1: Macroeconomic performance and projections 2018 -2021**

Fiscal Year	2018/19 Estimates	2020/21		
		2019/20	Forecast	2021/22
Consumer Price Inflation (CPI)	4.7%	5.2%	5.4%	5.4%
Real GDP Growth	0.7%	1.5%	1.7%	2.1%

Source: 2019 Budget Review.

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

## 2. Key focus areas for the 2019/20 municipal budget process

Over the medium-term expenditure framework (MTEF) period, after budgeting for national government's debt-service costs, the contingency reserve and provisional allocations, 47.9 per cent of nationally raised funds are allocated to national government, 43 per cent to provinces and 9.1 per cent to local government.

Local government receives the smallest share of the division of nationally raised revenue because it has significant own revenue-raising powers. These revenue raising powers must be exercised more than ever before in the current dispensation. Local government raises about 70 per cent of its own revenue, but would be able to raise more if municipalities improved municipal revenue policies, billing and collection practices. In 2017/18, almost half of all municipalities collected less than 80 per cent of their billed revenue.

Spending outcomes for 2017/18 varied across the 257 municipalities. Many municipalities continue to adopt unrealistic spending plans. As a result, 217 municipalities underspent their operating budgets and 220 municipalities underspent their capital budgets. Of the R30 billion in conditional grants transferred to municipalities in 2017/18, R28 billion (93 per cent) was spent – an improvement from 86.8 per cent in 2016/17.

### 2.1 Local government grants and municipal revenue strength

Since the 2018 Medium Term Budget Policy Statement (MTBPS) reprioritisation and reductions undertaken have affected planned spending for 2018/19. Over the next three years there is strong growth in allocations to the local government equitable share, while growth in conditional grants recovers following significant reductions made in the 2018 MTEF. Total direct allocations to local government will now grow at an annual average rate of 7.6 per cent over the MTEF period.

Over the 2019 MTEF period, R414.7 billion will be transferred directly to local government and a further R22.5 billion has been allocated to local government through indirect grants. Direct transfers to local government over the medium term account for 9 per cent of national government's non-interest expenditure. When indirect transfers are added to this, total spending on local government increases to 9.4 per cent of national non-interest expenditure.

While there are some reductions in some grant programmes, they do not affect all conditional grants and not all grants were reduced by the same percentage. The infrastructure conditional grants, particularly the larger ones, were mainly affected as this was considered the most practical approach. However strong growth is realized in the local government equitable share with an average annual rate of 9.4 per cent over the MTEF period, while the conditional transfers see slower growth at an annual average rate of 7.8 per cent.

Conditional grant funding targets delivery of national government's service delivery priorities. It is imperative that municipalities understand and comply with the conditions stipulated in the Division of Revenue Act (DoRA) in order to access this funding. The equitable share and the sharing of the general fuel levy constitute unconditional funding, of which the equitable share is designed to fund the provision of free basic services to disadvantaged communities.

Government has repeatedly emphasised the importance of municipalities focussing on growing their own revenue base in order to expand resources available for local service delivery. Municipalities with significant revenue bases are expected to invest more of their own resources, offsetting some of the impact of reductions to infrastructure grants, while building partnerships with the private sector for infrastructure delivery over the period ahead.

Legislation governing local planning and budgeting emphasises community participation in decision-making. The partnership between municipalities and communities relies on households and businesses recognising the value of, and paying for, municipal services. While government subsidises municipal services for low-income households, these services are only sustainable if people who can afford them – and use larger quantities – pay their bills. Therefore, the sustainability of municipalities depends on how they collect and spend their own revenues.

Municipalities are reminded that all allocations included in their budgets must correspond to the allocations listed in the Division of Revenue Bill. All the budget documentation can be accessed from the National Treasury website by clicking on the link below  
<http://www.treasury.gov.za/documents/national%20budget/2019/>

## 2.1.1 Changes to local government allocations

### 2.1.1.1 Unconditional grants

In the process of determining the baseline for the outer year (2021/22) of the 2019 MTEF period, the local government equitable share allocation has grown by 8.6 per cent of the baseline. This will cover the anticipated increase in the costs of providing free basic services to a growing number of households, and takes account of likely above-inflation increases in the costs of bulk water and electricity. It will also allow for above-inflation increases in the allocations to poorer and rural municipalities through the redistributive components of the equitable share formula.

### 2.1.1.2 Conditional grants

- A total of R295.9 million has been cut from direct local government conditional grant allocations for the MTEF period ahead to fund other government priorities. Indirect grants to local government have been reduced by an additional R600 million.

- An amount of R60.7 million is shifted from the incentive component of the integrated urban development grant in 2019/20 and added to the municipal disaster recovery grant to fund the repair of roads damaged by floods in Joe Gqabi District Municipality in the Eastern Cape.

- A total of R2.8 billion is added to the public transport network grant for the construction of a new public transport corridor on the MyCiti bus network in Cape Town. This corridor, connecting Mitchells Plain and Khayelitsha to the city, was approved through the Budget Facility for Infrastructure and will be implemented over a nine-year period.



## 2.2 Technical adjustment and continued funding of Drought disaster relief

The following technical adjustments were made to grant programmes:

- R2.9 billion over the MTEF period from the municipal infrastructure grant to a new integrated urban development grant.
- R814.5 million over the MTEF period from the integrated national electrification programme (municipal) grant to the urban settlements development grant, as electrification projects in municipal licenced areas in metropolitan municipalities will now be funded as part of this integrated grant.
- R3 billion in 2020/21 and R4.4 billion in 2021/22 from the urban settlements development grant to create a new informal settlements upgrading partnership grant for municipalities.

### 2.2.1 Funding for Disaster Relief

After the initial response to a disaster has been addressed, including funding from the municipal disaster relief grant discussed below, the repair of damaged municipal infrastructure is funded through the municipal disaster recovery grant.

The municipal disaster relief grant is administered by the National Disaster Management Centre in the Department of Cooperative Governance as an unallocated grant to local government. The centre is able to disburse disaster-response funds immediately, without the need for the transfers to be gazetted first. The grant supplements the resources local government would have already used in responding to disasters. To ensure that sufficient funds are available in the event of disasters, section 21 of the Division of Revenue Bill allows for funds allocated to the provincial disaster relief grant to be transferred to municipalities if funds in the municipal grant have already been exhausted, and vice versa. Over the MTEF period, R1 billion is available for disbursement through this grant. To ensure that sufficient funds are available for disaster relief, clause 20(6) of the Division of Revenue Act allows funds from other conditional grants to be reallocated for this purpose, subject to the National Treasury's approval.

## 2.3 Response to the Finance and Fiscal Commission (FFC)'s recommendations

Government continues to provide responses to the FFC's recommendations on an annual basis. These annual recommendations by the FFC are required in terms of section 9 of the Intergovernmental Fiscal Relations Act. The FFC, amongst other recommendations, indicated that government should develop and strengthen control measures on the financial transfers in order to ensure compliance and that these funds be properly spent for their intended purposes, typically of improving service delivery and related specific priority outcomes.

The commission further highlighted that control measures should be underpinned by tighter monitoring of and reporting by sub-national governments on the use of grant funding and associated outcomes of such spending, and that National Treasury should ensure that decisive action, such as withholding of funds, is taken by national sector departments as soon as cases where inefficient, ineffective, wasteful or irregular spending of these funds are detected.

National Treasury in its response indicated that in terms of the annual Division of Revenue Act, the transferring officer of the grant (the department administering a conditional grant) is responsible for monitoring performance and withholding funds where necessary. However, the National Treasury is also empowered by section 216(2) of the Constitution to stop the transfer of funds to any organ of state that commits a serious or persistent breach of the

measures prescribed to promote transparency, accountability and the effective financial management of the economy, debt and the public sector. A legislative framework and related policies, including guidelines and circulars, already exists to assist with early detection of issues that warrant withholding funds (by transferring officers or the National Treasury). Chapter 6 of the Budget Review describes complementary efforts to build municipal capacity. National Treasury will strengthen this role in the 2019/20 financial year in support of the recommendation by FFC.

## 2.4 Borrowing for capital infrastructure

The Circular also provides clarity and updates the December 2017 MFMA Circular No. 89 specifically with regards to long-term borrowing.

National Treasury has taken the position that municipalities may not incur long-term debt to replenish internally generated funds which were spent in prior financial years, even if such spending was for capital expenditure. Borrowing to replace municipal funds previously spent is inconsistent with section 46 of the MFMA, which provides that a municipality can only incur long-term debt for the purpose of capital expenditure on property, plant, and equipment to be used for lawful purposes, and in certain circumstances, for refinancing existing long-term debt. Borrowing proceeds must be used to fund current and future capital expenditure, and may not be attributed to expenditures in previous years.

**PLEASE NOTE** that the sentence contained on MFMA Circular No. 89 stating that "The incurring of the expenditure against a different source of finance that was approved will be regarded as unauthorised expenditure" has been revoked.

## 3. The revenue budget

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring the financial sustainability of the municipality. The Consumer Price Index (CPI) inflation is forecasted to be within the upper limit of the 3 to 6 per cent target band; therefore, municipalities are required to **justify all increases in excess of the projected inflation target for 2019/20** in their budget narratives, and pay careful attention to the differential incidence of tariff increases across all consumer groups. In addition, municipalities should include details of their revenue growth assumptions for the different service charges in the budget narrative.

Local government also confronts tough fiscal choices in the face of financial and institutional problems that result in service-delivery breakdowns and unpaid bills. Municipalities can offset these trends by improving own revenue collection, working more efficiently and implementing cost containment measures. Addressing bloated organizational structures that have been observed to contribute towards this problem warrants decisive action across all municipalities.

### 3.1 Eskom bulk tariff increases

The National Energy Regulator of South Africa (NERSA) published their new multi-year price determination for the period from 2019/20 to 2021/22 on 7 March 2019.

NERSA will shortly publish their "Municipal Tariff Guideline Increase, Benchmarks and Proposed Timelines for Municipal Tariff Approval Process for the 2019/20 financial year". Municipalities are encouraged to download the full guideline document when it becomes available (at [www.nersa.org.za](http://www.nersa.org.za)) and study it carefully. The guideline includes an update to the average cost structure used to determine the municipal tariff increase. It will set out proposed timeframes for the approval of municipal tariffs.

Municipalities are urged to examine the cost structure of providing electricity services and to apply to NERSA for electricity tariff increases that reflect the total cost of providing the service so that they work towards achieving fully cost-reflective tariffs that will help them achieve financial sustainability. Municipalities in arrears with Eskom should ensure that their payment arrangements are effected in their 2019/20 MTREF budget.

The 2019 Budget Review notes that, the NERSA tariff increases would be announced after the equitable share allocations had been calculated and tabled in the Division of Revenue Bill. In the absence of approved tariff increases for the period ahead, the equitable share formula allocations were calculated using the previously approved Multi-Year Price Determination of an 8 per cent annual bulk price increase for electricity in its calculations. If the approved tariff increases are higher than this, the equitable share allocations will not be increased in 2019/20. The Budget Review then explains that municipalities are expected to offset the increased cost of providing free basic services against above cost increases that they have received in the past. In recent years, municipalities have benefited from equitable share funding that has grown faster than actual increases in electricity costs (in 2017/18 the formula calculation used a bulk electricity price increase of 8 per cent, but NERSA only approved a bulk price increase of 0.3 per cent for the municipal financial year, and in 2018/19 a bulk increase of 8 per cent was used in the formula, but the actual increase was only 7.3 per cent). Municipalities have also benefited from increased allocations that were provided to cover household growth projections that were higher than the revised estimates in the 2017 General Household Survey. To provide for the possibility of larger cost increases in future, amounts of R1 billion in 2020/21 and R1.1 billion in 2021/22 remain unallocated in the equitable share.

#### 4. Conditional Grant Transfers to Municipalities

This section provides guidance to municipalities with regard to the preparation for the 2018/19 unspent conditional grant and roll-over process and should be referenced against previous annual budget circulars.

##### 4.1 Criteria for the rollover of conditional grant funds

Section 22 of the 2018 Division of Revenue Act (DoRA) requires that any conditional grants which are not spent at the end of the municipal financial year must revert to the National Revenue Fund, unless the receiving officer, provincial treasury and transferring national officer proves to the satisfaction of National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.

When applying to retain unspent conditional allocations committed to identifiable projects or requesting a rollover in terms of section 22(2) of the DoRA, municipalities must include the following information with their submission to National Treasury:

1. A formal letter, signed by the accounting officer must be addressed to the National Treasury requesting the rollover of unspent conditional grants in terms of section 22(2) of the 2018 DoRA;
2. A list of all the projects that are linked to the unspent conditional grants and a breakdown of how much was allocated and spent per project;
3. The following evidence indicating that work on each of the projects has commenced, as applicable to the specific rollover(s):
  - a) Proof that the project tender was published and the period for tender submissions closed before 31 March;
  - b) Proof that a contractor or service provider was appointed for delivery of the project before 31 March; or

- c) Proof of a project tender, appointment of contractor or service provider for delivery of service before 30 June in cases where additional funding was allocated during the course of the final year of the project;
- d) Incorporation of the Appropriation Statement;
- e) Evidence that all projects linked to an allocation will be fully utilised by 30 June 2020 (attach cash flow projection for the applicable grant).

4. A progress report (also in percentages) on the status of each project's implementation that includes an attached, legible implementation plan);
5. The value of the committed project funding, and the conditional allocation from the funding source;
6. Reasons why the grants were not fully spent during the year of original allocation per the DoRA;
7. Municipalities must not include previous year's unspent conditional grants as a rollover request. Rollover of rollovers will not be considered;
8. An indication of the time-period within which the funds are to be spent if the roll over is approved; and
9. Proof that the Municipal Manager and Chief Financial Officer are permanently appointed.

**No rollover requests will be considered for municipalities with vacant or acting Chief Financial Officers and Municipal Managers for a period exceeding 6 months from the date of vacancy.**

If any of the above information is not provided or the application is received by National Treasury (Intergovernmental Relations Division) after 31 August 2019, the application will be declined.

In addition, National Treasury will also consider the following information when assessing rollover applications; and reserves the right to decline an application should there be non-performance by the municipality in any of these areas:

1. Compliance with the in-year reporting requirements in terms of sections 71 and 72 of the MFMA and section 12 of the 2018 DoRA, including the municipal manager and chief financial officer signing-off on the information sent to National Treasury;
  2. Submission of the pre-audited Annual Financial Statements information to National Treasury by 31 August 2019;
  3. Accurate disclosure of grant performance in the 2018/19 pre-audited Annual Financial Statements, (i.e. correct disclosure of grant receipts and spending in the notes to the AFS);
  4. Cash available in the bank (net position including short term investments) as at 30 June 2019 is in line with the cash flow statements to finance the roll-over request. If the full amount that is requested for roll over is not entirely cash backed, such a roll over will not be approved. National Treasury will not approve portions of roll over requests.
- It should be noted that under no circumstances will the National Treasury consider requests to roll-over:

1. The entirety of any allocation to the municipality, as there should be a minimum spend of 50 per cent of the allocation per programme;
2. Funding from the same grant for the third consecutive time;
3. Funding for projects constituted through Regulation 32 of the Municipal Supply Chain Management Regulations (Gazette No.27636). Projects linked to additional funding and disasters are exempted; and
4. Funding where there is evidence that the roll over application is linked to invoices that were issued within the last 30 days of the municipal financial year end.

## 4.2 Unspent conditional grant funds for 2018/19

The process to ensure the return of unspent conditional grants for the 2018/19 financial year will be managed in accordance with section 22 of the DoRA. In addition to the previous MFMA Circulars, the following practical arrangements will apply:

- Step 1: Municipalities must submit their June 2019 conditional grant expenditure reports according to section 71 of the MFMA reflecting all accrued expenditure on conditional grants and further ensure that expenditure reported to both National Treasury and national transferring officers reconcile.
- Step 2: When preparing the Annual Financial Statements, a municipality must determine the portion of each national conditional grant allocation that remained unspent as at 30 June 2019. These amounts MUST exclude all interest earned on conditional grants, retentions and VAT related to conditional grant spending that has been reclaimed from SARS, which must be disclosed separately.
- Step 3: If the receiving officer wants to motivate in terms of section 22(2) of the 2018 DoRA that the unspent funds are committed to identifiable projects, the roll over application pack must be submitted to National Treasury by 31 August 2019.

***National Treasury will not consider any rollover requests that are incomplete or received after this deadline.***

- Step 4: National Treasury will confirm in writing whether or not the municipality may retain any of the unspent funds as a rollover based on criteria outlined above by 22 October 2019 or whether it will agree to any alternative payment arrangement or schedules.
- Step 5: National Treasury will communicate the unspent conditional grants amount by 05 November 2019. A municipality must return the remaining unspent conditional grant funds that are not subject to a specific repayment arrangement to the National Revenue Fund by 18 November 2019.
- Step 6: Any unspent conditional grant funds that should have, but has not been repaid to the National Revenue Fund by 18 November 2019, and for which a municipality has not requested a repayment arrangement, will be offset against the municipality's 02 December 2019 equitable share allocation.

*All other issues pertaining to Appropriation Statement and reporting on approved roll overs are addressed in the Annexure to MFMA Circular No. 86.*

## 5. The Municipal Budget and Reporting Regulations

### 5.1 Tabling of budget documents

The slow spending of capital budgets by most municipalities is a national concern as it has a negative impact on service delivery. In most cases the hockey stick phenomenon that exists (i.e. spending increases in the last six months of the year) is a direct result of poor planning by municipalities. Going forward and to address weak planning process, all municipalities will be required to table the following supporting documents to Council, as part of the budget pack, when they table their budgets by 29 March 2019:

- 1) Service Delivery and Budget Implementation Plan (SDBIP); and
- 2) Procurement Plan.

This is also in terms of the requirements and spirit of the MFMA and its Municipal Budget and Reporting Regulations.

## 5.2 The impact of VAT on tariffs

VAT remains at 15 per cent, which was an increase from 1 April 2018 in the previous year. To mitigate the effects of this increase on low income households, the MTBPS announced various zero rated items, wherein the VAT would be charged at 0 per cent.

Whether the additional amount is recoverable from the customer or not, the supplier must account for VAT on any supplies made on or after 1 April 2018 at the increased VAT rate. (See MFMA Circular No. 91 on the relevant supporting documentation regarding the VAT guides).

## 5.3 Schedule A - version to be used for the 2019/20 MTRRF

National Treasury has released Version 6.3 of the Schedule A1 (the Excel Formats) which is aligned to Version 6.3 of the MSCOA classification framework and must be used when compiling the 2019/20 MTRRF budget.

**ALL municipalities MUST** use this version for the preparation of their 2019/20 MTRRF budget.

It is imperative that all municipalities prepare their 2019/20 MTRRF budgets in their financial systems and that the Schedule A1 be produced directly from their financial system. Vendors have recently demonstrated their budget modules to the National Treasury and provincial treasuries. All financial systems have this functionality to assist and prepare budgets and to generate the prescribed Schedule A1 directly from the financial system. Municipalities must start early enough to capture their tabled budget (and later the adopted budget) in the budget module provided and must ensure that they produce their Schedule A1 directly out of the budget module.

To promote this approach, from the 2020/21 MTRRF the National Treasury will only accept a Schedule A1 in PDF format, containing ALL sheets as prescribed and with each worksheet displaying an embedded system stamp to certify that it has been produced directly from the system. For purposes of collecting additional data which we previously did using the Schedule A1 in Excel, a prescribed data string containing the data must be populated and uploaded by each municipality (refer to the attachment to MFMA Budget Circular No 93 on the NT Website).

<http://mfma.treasury.gov.za/Circulars/Pages/default.aspx>

Special attention must be given to the supporting schedules in the prescribed Schedule A1. Where detailed data is lying in a sub-system e.g. human resource data for SA22 to SA24, this data must be pulled from the sub-system into the applicable supporting sheet and must form part of the complete endorsed Schedule A1.

The following supporting tables will be included for perusal and sign-off during the verification process of the 2019 MTRRF: SA11, SA12a, SA13a, SA14, SA22, SA23, SA24, SA25, SA27, SA36, SA37 and SA38.

It is therefore important to focus on the additional supporting data as well as the financial data submitted on A1 to A10 during the verification process undertaken with National Treasury, the provincial treasuries and all municipalities.

Download Version 6.3 of Schedule A1 by clicking **HERE**



The Municipal Budget and Reporting Regulations, formats and associated guides are available on National Treasury's website at:  
<http://mfma.treasury.gov.za/RegulationsandGazettes/Pages/default.aspx>

#### 5.4 Assistance with the compilation of budgets

In cases where the municipality requires advice with the compilation of their respective budgets, specifically the budget documents or Schedule A1, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury officials:

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape	Bernard Mokgabodi	012-315 5936	<a href="mailto:Bernard.Mokgabodi@treasury.gov.za">Bernard.Mokgabodi@treasury.gov.za</a>
	Matlatji Mashoeshoe	012-315 5553	<a href="mailto:Matlatji.Mashoeshoe@treasury.gov.za">Matlatji.Mashoeshoe@treasury.gov.za</a>
Free State	Jordan Maja	012-315 5663	<a href="mailto:Jordan.Maja@treasury.gov.za">Jordan.Maja@treasury.gov.za</a>
	Cethekile Moshane	012-315 5079	<a href="mailto:Cethekile.moshane@treasury.gov.za">Cethekile.moshane@treasury.gov.za</a>
Gauteng	Kgomotso Baloyi	012-315 5866	<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a>
KwaZulu-Natal	Bernard Mokgabodi	012-315 5936	<a href="mailto:Bernard.Mokgabodi@treasury.gov.za">Bernard.Mokgabodi@treasury.gov.za</a>
	Johan Botha	012-315 5171	<a href="mailto:Johan.Botha@treasury.gov.za">Johan.Botha@treasury.gov.za</a>
Limpopo	Una Rautenbach	012-315 5700	<a href="mailto:Una.Rautenbach@treasury.gov.za">Una.Rautenbach@treasury.gov.za</a>
	Sifiso Mabaso	012-315 5952	<a href="mailto:Sifiso.Mabaso@treasury.gov.za">Sifiso.Mabaso@treasury.gov.za</a>
Mpumalanga	Willem Voigt	012-315 5830	<a href="mailto:Willem.Voigt@treasury.gov.za">Willem.Voigt@treasury.gov.za</a>
	Mandla Gillman	012-315 5807	<a href="mailto:Mandla.Gillman@treasury.gov.za">Mandla.Gillman@treasury.gov.za</a>
Northern Cape	Jordan Maja	012-315 5663	<a href="mailto:Jordan.Maja@treasury.gov.za">Jordan.Maja@treasury.gov.za</a>
North West	Willem Voigt	012-315 5830	<a href="mailto:Willem.Voigt@treasury.gov.za">Willem.Voigt@treasury.gov.za</a>
	Makgabo Mabolja	012-315 5158	<a href="mailto:Makgabo.Mabolja@treasury.gov.za">Makgabo.Mabolja@treasury.gov.za</a>
Western Cape	Vuyo Mbunge	012-315 5661	<a href="mailto:Vuyo.Mbunge@treasury.gov.za">Vuyo.Mbunge@treasury.gov.za</a>
	Kevin Bell	012-315 5725	<a href="mailto:Kevin.Bell@treasury.gov.za">Kevin.Bell@treasury.gov.za</a>
Technical issues with Excel formats	Elsabe Rossouw	012-315 5534	<a href="mailto:lodalaqueries@treasury.gov.za">lodalaqueries@treasury.gov.za</a>

National Treasury, together with the provincial treasuries, will undertake a compliance check and, where municipalities have not provided complete budget information, the municipal budgets will be returned to the mayors and municipal managers of the affected municipalities for the necessary corrections. Municipal managers are reminded that the annual budget must be accompanied by a quality certificate and council resolution in accordance with the format specified in item 31 of Schedule A of the Municipal Budget and Reporting Regulations. In addition to the above compliance check, the mSCOA data strings will be assessed to determine whether the municipalities are compliant.

The National Treasury herewith emphasises that where municipalities have not adhered to the Municipal Budget and Reporting Regulations, **they will be required to return to the municipal council and table a complete budget document aligned to the requirement of the Municipal Budget and Reporting Regulations.**

Municipalities with municipal entities are once again reminded to prepare consolidated budgets and in-year monitoring reports for both the parent municipality and its entity or entities. The following must be compiled:

- An annual budget, adjustments budget and monthly financial reports for the parent municipality in the relevant formats;
- An annual budget, adjustments budget and monthly financial reports for the entity in the relevant formats; and
- A consolidated annual budget, adjustments budget and monthly financial reports for the parent municipality and all its municipal entities in the relevant formats.

The Schedule A that the municipality submits to National Treasury must be a consolidated budget for the municipality (plus entities) and the budget of the parent municipality. Schedules D must be submitted for each entity.

## 6. Municipal Chart of Accounts (mSCOA)

### 6.1 Virement in an mSCOA environment

The MFMA and the Municipal Budget and Reporting Regulations, 2009, allow for the shifting of funds between items, projects, programmes and votes in the budget in line with a Council approved virement policy. MFMA Circulars No. 12, 51 and 88 provide the principles municipalities must consider when doing a virement.

With the promulgation of the mSCOA Regulation in 2014, municipalities should have aligned their virement policies to mSCOA. mSCOA provides a uniform and standardised financial transaction classification framework for municipalities and their entities to transact in and record its transactions using seven (7) segments. Six of these mSCOA segments are compulsory<sup>1</sup>.

### 6.2 mSCOA training

The National Treasury has developed mSCOA training materials on the fundamentals and reporting requirements of mSCOA. Officials from National and Provincial Treasuries and the Preferred Trainers on mSCOA from the Chartered Institute of Government Finance, Auditors and Risk Officers (CIGFARO) have been trained to provide training in this regard.

While the CIGFARO Preferred Trainers have been issued with certificates of competence to provide training on the "On the fundamentals and reporting requirements of mSCOA", it should be emphasized that this training is unaccredited. There is currently not any accredited training available on mSCOA that has been endorsed by the National Treasury. Therefore, municipalities and other role-players that require training on mSCOA should not request for accredited training or trainers in their adverts.

The contact details of the CIGFARO Preferred Trainers is available on the CIGFARO website, [www.CIGFARO.co.za](http://www.CIGFARO.co.za).

## 7. Budget process and submissions for the 2019/20 MTRF

### 7.1 Budgeting for the audited years on Schedule A (mSCOA)

According to international learning practices, it is appropriate to reclassify historical information in accordance with the changes that occur in the Standard Chart of Accounts. Municipalities must capture the reclassified audit outcomes for 2015/16 to 2017/18 in version 6.3 of the Schedule A when compiling 2019/20 MTRF budgets.

<sup>1</sup> Refer to Municipal SCOA Circular No 1. An introduction to the seven (7) segments.



## 7.2 Submitting budget documentation and schedules for 2019/20 MTREF

To facilitate oversight of compliance with the Municipal Budget and Reporting Regulations, accounting officers are reminded that:

- Section 22(b)(i) of the MFMA requires that, *immediately* after an annual budget is tabled in the municipal council, it must be submitted to the National Treasury and the relevant provincial treasury in both printed and electronic formats. If the annual budget is tabled to council on 29 March 2019, the final date of submission of the electronic budget documents and corresponding data strings is **Wednesday, 03 April 2019**. The deadline for submission of hard copies including council resolution is **Friday, 05 April 2019**.
- Section 24(3) of the MFMA, read together with regulation 20(1), requires that the approved annual budget must be submitted to both National Treasury and the relevant provincial treasury *within ten working days* after the council has approved the annual budget. If the council only approves the annual budget on 30 June 2019, the final date for such a submission is **Friday, 12 July 2019**, otherwise an earlier date applies.

The municipal manager must submit:

- the budget documentation as set out in Schedule A (version 6.3) of the Municipal Budget and Reporting Regulations, including the main Tables (A1 – A10) and ALL the supporting tables (SA1 – SA38) in both printed and electronic formats;
- the draft Service Delivery and Budget Implementation Plan (SDBIP) in both printed and electronic format;
- the draft Integrated Development Plan (IDP);
- Procurement Plan;
- the council resolution;
- signed Quality Certificate as prescribed in the Municipal Budget and Reporting Regulations;
- the budget locking certificate; and
- schedules D specific for the entities.

Municipalities are required to send electronic versions of documents and the A1 schedule to [lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za). Any problems experienced in this regard can be addressed with Elsabe Rossouw at [Elsabe.Rossouw@treasury.gov.za](mailto:Elsabe.Rossouw@treasury.gov.za). Budget related documents and schedules may also be uploaded using the LG Upload Portal at <https://lguploadportal.treasury.gov.za/sites/lguploadportal/SitePages/Home.aspx>

Municipalities are required to send printed submissions of their budget documents and council resolution to:

### **For couriered documents**

Ms Linda Kruger  
National Treasury  
40 Church Square  
Pretoria, 0002

### **For posted documents**

Ms Linda Kruger  
National Treasury  
Private Bag X115  
Pretoria, 0001

In addition to the above-mentioned budget documentation, metropolitan municipalities must submit the draft Built Environment Performance Plan (BEPP) tabled in council by 29 March 2019 to [yasmin.coovadia@treasury.gov.za](mailto:yasmin.coovadia@treasury.gov.za). If the BEPP documents are too large to be sent via email (exceeds 4MB) please submit to [yasmin.coovadia@gmail.com](mailto:yasmin.coovadia@gmail.com) or send to Yasmin Coovadia via Dropbox; any problems experienced in this regard can be addressed with [yasmin.coovadia@treasury.gov.za](mailto:yasmin.coovadia@treasury.gov.za). Hard copies of the BEPP may be sent to Yasmin

Cooxadia, National Treasury, 3<sup>rd</sup> floor 40 Church Square, Pretoria, 0002 or Private Bag X115, Pretoria, 0001.

### 7.3 Retirement of the Budget reform returns (Appendix B)

From 2019/20 onwards, municipalities will no longer be required to continue with the use of the Budget Reform Returns to upload budget and monthly expenditure to the National Treasury Local Government Database for publication purposes. The National Treasury will use only the mSCOA data strings required for submission as prescribed and all publications will use the data collected from the mSCOA data strings.

This places the responsibility on each municipality to ensure that:

1. Budgets are accurately locked into the financial system;
2. Each transaction is accurately recorded on a daily base;
3. Data collected from sub-systems is accurately represented in the General Ledger (GL);
4. At the end of the reporting period, all reconciliations are done, sub-systems are in balance and the Municipal Manager and CFO agrees with the figures as presented in the Schedule C and other management reports or dashboards;
5. The reporting period is **CLOSED** for further transactions; and
6. The data string for the period is produced directly out of the financial system and uploaded using the LG Upload Portal.

While the National Treasury will still share control reports and Schedule C as produced from the data uploaded by municipalities, the verification process before each quarterly Section 71 publication will fall away as the responsibility now lies with the municipality **BEFORE** submitting the data strings to ensure that the data is an accurate reflection of the state of municipal finances.

The tabled and adopted budget data strings submitted to the Local Government Database and Reporting system should also be consolidated figures.

**NOTE:** Municipalities must conclude all reporting for 2018/19 up to restated audit outcomes on the Appendix B (old electronic returns) to [ldatabase@treasury.gov.za](mailto:ldatabase@treasury.gov.za) before we can retire the returns.

### 7.4 Upload of the mSCOA budget data strings to the LG upload portal

Municipalities must upload the mSCOA data strings for the tabled (**TAB**) and adopted (**ORGB**) budget to the upload portal. The budget data strings must be accompanied by the IDP project details data strings (**PRTA** and **PROR**). The deadlines for submission of the MBRR documents are also applicable to the mSCOA data strings. Refer to paragraph 7.2 above.

### 7.5 Publication of budgets on municipal websites

In terms of section 75 of the MFMA, all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (including the audited annual financial statements) and other relevant information on the municipality's website. This will aid in promoting transparency and good governance.

All relevant documents mentioned in this circular are available on the National Treasury website, <http://mfma.treasury.gov.za/Documents/Forms/AllItems.aspx>. Municipalities are encouraged to visit it regularly as documents are regularly added / updated on the website.

## 7.6 The process to be followed to issue version 6.4 of the mSCOA chart

Municipalities have raised concerns that National Treasury issue the mSCOA chart changes late in the budget process. Therefore, to address this challenge, the FAQ database will be closed on 31 August 2019 for logging new queries. As a result, the new version of the chart will be issued by 31 October 2019.

## Contact



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

**Post** Private Bag X115, Pretoria 0001  
**Phone** 012 315 5009  
**Fax** 012 395 6553  
**Website** <http://www.treasury.gov.za/default.aspx>

**JH Hattingh**  
**Chief Director: Local Government Budget Analysis**  
**08 March 2019**

**2.16 MUNICIPAL MANAGER'S QUALITY  
CERTIFICATION**



**2019/2020 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK DRAFT QUALITY  
CERTIFICATE**

I, NJ Mdakane, the Municipal Manager of KwaDukuza Municipality, hereby certify that the draft annual budget and supporting have been prepared in accordance with the Municipal Finance Management Act No. 56 of 2003 and the regulations made under the Act, and that the draft annual budget and supporting documentation are consistent with the draft Integrated Development Plan of the municipality. The priorities and values reflected herein are however subject to change with the public participation process.

MR NJ MDAKANE

Municipal Manager of KwaDukuza Municipality

A handwritten signature in black ink is written over a horizontal line. The signature is stylized and appears to be "NJ Mdakane".

DATE: 28.03.2019

